

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/Introductory Material

Transferring Property Without Probate

James V. Quillinan
Lynn Searle
Vicki Thorburn

SEPTEMBER 2010

Scope of Guide

The focus of this Action Guide is to assist the attorney and paralegal with procedures for transferring: (1) property passing outright to a named beneficiary without the need for formal probate administration (Type 1 Property); (2) property passing to a surviving spouse or registered domestic partner (Type 2 Property); and (3) personal property assets passing under the small estate declaration, real property in a small estate passing by court order determining succession to real property, and real property of small value passing by affidavit (Type 3 Property). The guide does not address procedures for formal probate administration. (See California Decedent Estate Practice (2d ed Cal CEB 2009) for procedures regarding formal probate administration.) A glossary defining terms commonly used in probate matters is included in this Action Guide.

Abbreviations

Decedent Estate Prac	<u>California Decedent Estate Practice (2d ed Cal CEB 2009)</u>
DOH	Department of Housing
HCD	Department of Housing and Community Development
JTWRS	joint tenant with right of survival
POD	pay on death
TOD	transfer on death
VIN	vehicle identification number

About the Authors

James V. Quillinan received his B.A. from Stanford University and his J.D. from the University of Santa Clara. He is a shareholder in Hopkins & Carley in San Jose. Mr. Quillinan is a certified specialist in estate planning, trust, and probate law. He served as adviser to the executive committee of the State Bar Estate Planning, Trust, and Probate Law Section, as well as chair of that section, and was a member of the California State Bar Estate Planning, Trust, and Probate Law Advisory Commission. He is a frequent author, lecturer, and contributor to CEB publications and programs in the estate planning field. He is a Fellow of the American College of Trust and Estate Counsel.

Lynn Searle practices estate law in San Francisco, where she opened her own offices in 2002. Previously, Ms. Searle worked with Luther J. Avery at Avery & Associates. She was formerly a prosecutor for many years with the San Francisco District Attorney's Office and a research attorney for the San Francisco Superior Court. As a prosecutor, Ms. Searle gained significant experience with elder abuse and has spoken on the subject as it relates to estate planning for the American College of Trust & Estate Counsel (ACTEC), Continuing Education of the Bar (CEB), the Bar Association of San Francisco (BASF), the Marin Bar Association, the Stanislaus Estate Planning Council, Golden Gate University (Advanced Estate Planning), and Legal InCite (CNET Radio, San Francisco). Ms. Searle received her J.D. from University of California, Hastings College of the Law, and completed an LL.M. in Taxation at Golden Gate University in San Francisco.

Vicki Thorburn is a freelance paralegal specializing in the areas of probate, estate planning, trust administration, fiduciary accounting, fiduciary tax, and conservatorships. She has worked for attorneys specializing in these areas for over 30 years. Ms. Thorburn was a consultant for California Decedent Estate Practice (2d ed Cal CEB 2009) and Handling a Probate (Cal CEB Action Guide June 2009). Ms. Thorburn taught classes for the Santa Clara University Paralegal Institute for approximately 20 years. She has also taught classes for Santa Clara University School of Law and for the Santa Clara County Legal Secretaries Association. Ms. Thorburn has been a guest speaker, panelist, and lecturer for CEB, the Santa Clara University School of Law, Santa Clara County Bar Association, Professional Fiduciary Association of California, Bay Area Legal Secretaries Forum, Paralegal Association of Santa Clara County, and the National Association for Women in Banking.

Acknowledgments

CEB appreciates and gratefully acknowledges the valuable contributions to this Action Guide of the following consultant:

Kenneth A. Feinfield, of Freeman Freeman & Smiley, LLP, Los Angeles, a certified specialist in estate planning, trust, and probate law. He is a past chair of the Trusts & Estates Section of the Los Angeles County Bar Association and a Fellow of the American College of Trust and Estate Counsel.

CEB would also like to acknowledge the contributions of the following:

Hazel Lange, a contract paralegal and a former senior trust and estate administration paralegal at Quillinan & Luce, LLP, and Hopkins & Carley in San Jose, specializing in the areas of probate and trust administration and conservatorships. Ms. Lange is the chair of the Commission for Advanced California Paralegal Specialization (CACPS) and an author of previous versions of this Action Guide.

Margaret Ann Johnson, a freelance paralegal working primarily on probate and related matters, including trust funding and estate planning documents. Ms. Johnson was an author of a previous version of this Action Guide.

Claude Anyos, a paralegal and probate consultant who provided valuable research and drafting assistance on the original (1989) version of this Action Guide.

Kathryn A. Ballsun, who acted as consultant for a previous version of this Action Guide. She is a certified specialist in estate planning, trust, and probate law.

CEB Attorney Editor Janette Tom and Legal Editors Frederike Schilter, Kate Sheppard, and Christine Day contributed to this Action Guide. Administrative support was provided by Debbie Harrison and Nila Kanzaria. Elizabeth J. Asbornio handled copyediting and production. Composition was performed by CEB's Electronic Publishing staff. CEB Attorney Editors Mary Gerber, Ellen Lester, Carol Sanders, and Kay Tindel were responsible for previous versions of this Action Guide.

Cutoff Dates and CEB Citation

Cutoff Dates

We completed legal editing and analysis of authorities cited in this publication as of June 23, 2010, and monitored developments through August 12, 2010.

CEB Citation

Cite this publication as: *Transferring Property Without Probate* (Cal CEB Action Guide September 2010).

This Action Guide supersedes *Transferring Property Without Probate* (Cal CEB Action Guide September 2008).

© The Regents of the University of California

When Considering Alternatives to Formal Probate

STEP 1. UNDERSTAND "FORMAL" AND "INFORMAL" TRANSFERS

FORMAL TRANSFERS

Defined

Formal transfers of decedent's property to heirs or devisees (see [Glossary](#)) occur through formal probate administration of decedent's estate supervised by a California superior court. [Prob C §§7000-12591](#).

When Required

Use formal transfers when:

- a. You cannot use summary procedures (see [steps 9-43](#), below) in state law authorizing informal transfers;
- b. Required by state law in certain cases, *e.g.*, when decedent's will establishes a trust. [Prob C §13501\(b\)](#).

INFORMAL TRANSFERS

Defined

Informal transfers are property transfers that do not require formal California probate administration.

When Allowed

You may use an informal procedure when:

- a. Decedent's property falls outside jurisdiction of California courts; or
- b. One of the three types of summary procedures for transfer of decedent's property applies. See [step 2](#), below, for discussion of the three types of property.

Further Research: See [California Decedent Estate Practice, chaps 2-4 \(2d ed Cal CEB 2009\)](#), referred to throughout this Action Guide as Decedent Estate Prac.

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/When Considering Alternatives to Formal Probate/STEP 2. DETERMINE WHETHER YOU CAN USE ONE OF THE THREE TYPES OF INFORMAL TRANSFERS

STEP 2. DETERMINE WHETHER YOU CAN USE ONE OF THE THREE TYPES OF INFORMAL TRANSFERS

UNDERSTAND ALTERNATIVES TO FORMAL PROBATE

Your client may be able to transfer some or all of decedent's property informally by using one or more of the three types of informal transfers available for three types of property (called, *for purposes of this Action Guide only*, Type 1 property, Type 2 property, and Type 3 property).

TYPE 1 PROPERTY—ASSETS PASSING OUTRIGHT TO NAMED BENEFICIARY WITHOUT NEED FOR FORMAL PROBATE ADMINISTRATION

TYPE 1 PROPERTY DEFINED

Type 1 property consists of assets that pass outright to heirs or devisees without any formal probate proceeding because of the form of ownership or type of contract. See Decedent Estate Prac §1.41.

EXAMPLES OF TYPE 1 PROPERTY

Examples of Type 1 property include the following:

Joint Tenancy Property

Property held by decedent as a joint tenant (see Glossary; Decedent Estate Prac §§2.2-2.32, 2.37; steps 19-20, below), including:

- a. Motor vehicles;
- b. Off-highway vehicles;
- c. Vessels; and
- d. Motor homes.

Community Property With Right of Survivorship

Real property held as community property with right of survivorship (see Glossary), which passes on death to the survivor, without administration, in the same way as joint tenancy property. See CC §682.1; step 20, below.

Joint Accounts

Sums remaining on deposit in a joint account at the death of decedent. Prob C §5302. See step 16, below.

Life Insurance

Insurance on decedent's life that pays benefits to a beneficiary other than decedent's estate or representative. See Decedent Estate Prac §§2.60-2.65; step 34, below.

"Pay on Death" Property

Property held subject to terms of a "pay on death" (POD) (see Glossary) or similar designation requiring the holder of the property to transfer it to a named beneficiary (see Glossary) when the owner dies (Prob C §5302).

NOTE

POD property can include certain financial institution deposits and saving bonds. See Decedent Estate Prac §§2.48, 2.79.

"Transfer on Death" Securities

Securities registered in beneficiary form, shown by the words "transfer on death" or "pay on death," or the abbreviations "TOD" or "POD," following the registered owner's name and before the beneficiary's name. Prob C §5505. See Prob C §§5500-5512; step 33, below.

Trust Property

Property held in trust, including:

- a. "Totten trust accounts" (see Glossary), *i.e.*, a bank account in which decedent is named as trustee for one or more beneficiaries (Prob C §5302) (if beneficiary is former spouse or registered domestic partner, see discussion of nonprobate transfers to former spouses or domestic partners in this step's discussion of Type 1 property, below); and
- b. Revocable trusts. See Prob C §13050(a)(1); Decedent Estate Prac §2.84.

Retirement or Death Benefits Property

Retirement or other employee death benefits property paid to a named beneficiary. See Decedent Estate Prac §§2.66-2.71; step 35, below.

Survivors' Benefits Under Public Benefits Programs

Workers' compensation or Social Security benefits to which survivors are entitled by law. See Decedent Estate Prac §§2.89-2.94.

Partnership Interest

Decedent's partnership interest, which, under terms of a partnership agreement or other contract, passes to a designated beneficiary. See Decedent Estate Prac §2.83.

Life Estate Property

A life estate interest that terminated on decedent's death. See Decedent Estate Prac §§2.33-2.35.

Military Pay

Payment due decedent for service in the United States armed forces. Prob C §13050(c)(1).

\$5000 or Less Owed Decedent for Services

\$5000 or less owed to decedent as salary, vacation pay, or other compensation for personal services from employment. Prob C §13050(c)(2). See step 4, below.

Out-of-State Property

Real property located outside California.

WHEN NONPROBATE TRANSFER TO FORMER SPOUSE OR REGISTERED DOMESTIC PARTNER WILL FAIL

A nonprobate transfer to a transferor's former spouse or registered domestic partner, in an instrument executed before or during the marriage or domestic partnership, will fail if, at the time of the transferor's death, the former spouse or domestic partner is not the transferor's surviving spouse or domestic partner, because the marriage or domestic partnership has been dissolved or annulled. Prob C §5600(a). (A legal separation judgment that does not terminate the status of husband and wife is not a dissolution for purposes of Prob C §5600.) For definition of surviving spouse, see Prob C §78.

NOTE

Registered domestic partners have the same rights and obligations as spouses. See Fam C §297.5(a). A former registered domestic partner has the same rights and obligations as a former spouse. See Fam C §297.5(b).

WHEN TRANSFER TO FORMER SPOUSE OR REGISTERED DOMESTIC PARTNER DOES *NOT* FAIL

A nonprobate transfer to a former spouse or registered domestic partner does not fail if (Prob C §5600(b)):

- a. The transfer is not revocable by the transferor at the time of death;
- b. There is clear and convincing evidence that the transferor intended to preserve the transfer to the former spouse or domestic partner; or
- c. A court order in effect at the time of death requires the transferor to maintain the nonprobate transfer for the former spouse's or domestic partner's benefit.

NONPROBATE TRANSFER UNDER PROB C §5600 DEFINED

Nonprobate transfers to a former spouse or registered domestic partner under Prob C §5600(e) include:

- a. A provision in an instrument, other than a will, that takes effect on death and that confers a power of appointment or names a trustee; or
- b. Provisions described in Prob C §5000, such as a beneficiary designation in a custodial agreement, deposit agreement, or individual retirement account.

NOTE

Although Prob C §5600(e) includes pension and employee benefit plans in its definition of nonprobate transfers to former spouses that will fail, it will not apply to pension, profit-sharing, or retirement plans subject to the Employee Retirement Income Security Act (ERISA). See *Egelhoff v Egelhoff* (2001) 532 US 141, 149 L Ed 2d 264, 121 S Ct 1322 (Washington state statute that provided that designation of spouse as beneficiary of nonprobate asset is automatically revoked on divorce is expressly preempted by ERISA and is unenforceable; ERISA requires that plans be administered and benefits paid in accordance with plan documents).

LIFE INSURANCE EXCLUDED FROM NONPROBATE TRANSFER UNDER PROB C §5600

A beneficiary designation provision in a life insurance policy is not defined as a nonprobate transfer under Prob C §5600(e). The designation of a former spouse as the beneficiary of a life insurance policy remains valid and enforceable if the beneficiary designation is not changed.

NOTE

Distinguish Prob C §5600(e) from provisions regarding the validity of general nonprobate transfers under Prob C §5000. Under §5000 the nonprobate transfer of the life insurance funds is valid; under Prob C §5600(e) the beneficiary designation to a former spouse is not automatically revoked on divorce by operation of law but remains valid unless revoked by decedent. See, *e.g.*, *Life Ins. Co. of N. Am. v Ortiz* (9th Cir 2008) 535 F3d 990.

JOINT TENANCY WITH FORMER SPOUSE OR REGISTERED DOMESTIC PARTNER

Severance of Joint Tenancy

A joint tenancy between decedent and a former spouse or registered domestic partner, created before or during the marriage, is severed if the former spouse or domestic partner is not the transferor's surviving spouse or domestic partner, as defined in Prob C §78, at the time of death, because the marriage partnership has been dissolved or annulled. Prob C §5601(a).

NOTE

A judgment of legal separation is not a dissolution for purposes of Prob C §5601.

Exceptions to Severance

A joint tenancy is not severed under Prob C §5601 if (Prob C §5601(b)):

- a. The joint tenancy is not subject to severance by decedent at the time of death (*e.g.*, if decedent is prohibited from severing the joint tenancy by a court order or binding agreement; see Comment to Prob C §5601); or
- b. There is clear and convincing evidence that decedent intended to preserve the joint tenancy with the former spouse or domestic partner.

NOTE

A joint tenancy property includes property held as community property with right of survivorship (CC §682.1). Prob C

§5601(d).

CONSEQUENCE OF FAILED NONPROBATE TRANSFER

An instrument making a nonprobate transfer that fails because of Prob C §5600 is treated as if the former spouse or domestic partner predeceased the transferor. Prob C §5600(c).

WHEN FORMER SPOUSE OR DOMESTIC PARTNER PROVISIONS APPLY

Rule

The former spouse or domestic partner provisions apply to instruments making a nonprobate transfer or creating a joint tenancy whether they were executed *before*, on, or after the operative date of Prob C §§5600-5604 (January 1, 2002). Prob C §5604(a)-(b).

Exception

The former spouse or domestic partner provisions do not apply to instruments making a nonprobate transfer or creating a joint tenancy if (Prob C §5604(c)):

- a. The person making the nonprobate transfer or creating the joint tenancy died before January 1, 2002; or
- b. The termination of status of the nonprobate transfer beneficiary or surviving joint tenant as surviving spouse or domestic partner occurred before January 1, 2002.

TYPE 2 PROPERTY—ASSETS PASSING TO SURVIVING SPOUSE OR registered DOMESTIC PARTNER

TYPE 2 PROPERTY DEFINED

Type 2 property consists of assets passing to the surviving spouse or registered domestic partner (see Glossary) either by:

- a. Intestate succession (see Glossary) (Prob C §6401); or
- b. Devise (see Glossary) under a will (Prob C §13500), except when decedent's will limits the surviving spouse or domestic partner to a "qualified ownership," *i.e.*, something other than outright ownership, such as a QTIP interest. Prob C §13501(c). See step 9, below.

NOTE

For separate property, a surviving registered domestic partner is entitled to the same intestate share as the surviving spouse. Prob C §6401. Property jointly owned by registered domestic partners is treated the same as property of married couples (see Fam C §299.3), and a surviving registered domestic partner will have the "same rights, protections and benefits" and be "subject to the same responsibilities, obligations and duties" as a surviving spouse (see Fam C §297.5(c)). In this Action Guide, reference to a "domestic partner" means a registered domestic partner under the Family Code (see Glossary).

Exceptions

Type 2 property does not include:

- a. Property passing to someone other than the surviving spouse or domestic partner, *e.g.*, if a house is left in decedent's will to both spouse and child, the child's interest in the house would not qualify as Type 2 property (Prob C §13501(a));
- b. Property disposed of by trust created under decedent's will (Prob C §13501(b)); and
- c. Property in which the spouse or domestic partner takes only a qualified interest, *e.g.*, if a devise of real property is conditioned on survival for a specified time, and that time has not elapsed. Prob C §13501(c).

FORMAL PROBATE STILL AVAILABLE

With respect to Type 2 property, your client also can (Prob C §13502):

- a. Elect to request formal probate administration; and
- b. Include properties listed above in estate administered by court.

TYPE 3 PROPERTY—SMALL ESTATE ASSETS PASSING UNDER AFFIDAVIT OR
DECLARATION (PERSONAL PROPERTY) AND COURT ORDER OR AFFIDAVIT
(REAL PROPERTY)

TYPE 3 PROPERTY DEFINED

Type 3 property consists of personal and real property included within a "small estate" and real property with a gross fair market value less than \$20,000 (regardless of the total value of the estate). See Prob C §§13000-13210.

Small Estate Defined

An estate is a small estate when the *gross value* of real and personal property *in California* after statutory exclusions does not exceed \$100,000. Prob C §13100.

NOTE

Although the value of real property must be calculated to determine whether the gross value of the estate is within the small estate value, the Prob C §13100 procedures for transfer of small estate personal property may not be used to transfer real property. Prob C §13115. See steps 13-15, below, for procedures for transferring personal property by affidavit under Prob C §§13100-13116. See steps 41-43, below, for transferring real property of small value (less than \$20,000) by the Prob C §§13200-13210 affidavit procedure (Prob C §13200(a)(5)) or for transferring real property and additional personal property by court order (Prob C §§13150-13158) if the gross fair market value of the real property is more than \$20,000 and the gross value of the total estate is less than \$100,000.

CALCULATE ESTATE VALUE

To determine whether your client can use this method of transfer, calculate gross value of property in California and then subtract statutory exclusions.

Gross Value Defined

Gross value is fair market value at time of decedent's death *without* deductions for liens or encumbrances (*e.g.*, "gross value" of real property with a market value of \$60,000 and a \$30,000 mortgage would be \$60,000). Prob C §13502.

In This State Defined

In calculating the gross value of decedent's estate, include only property in California, even if decedent has left property in another state.

What to Include When Calculating Estate Value

When calculating whether the gross value of the estate exceeds \$100,000, be sure to include the following items of property, *unless excluded by statute* (see discussion of statutory exclusions in this section, below):

- a. Life insurance proceeds payable to estate or personal representative;
- b. Money owed to decedent, unless debt is uncollectible;
- c. Contents of safe deposit boxes (see steps 21-38, below);
- d. State and federal income tax refunds owed decedent (see step 39, below);
- e. Assets of a general partnership if they become part of estate rather than passing to surviving partners under terms of the partnership agreement (see Advising California Partnerships, chap 14 (3d ed Cal CEB 1999)); and
- f. Limited partnership interests (Corp C §§15900-15912.07).

STATUTORY EXCLUSIONS

Subtract from gross value of estate (Prob C §13050):

- a. All items of property not subject to formal probate administration. (See discussion of Type 1 property in this step, above.)
- b. Multiparty accounts, whether or not community property, to which decedent was a party, to the extent that the sums on deposit belong, after decedent's death, to a surviving party, POD payee, or beneficiary. (See Prob C §5302; Decedent Estate Prac §2.48; steps 12-16, below.)
- c. Property transferable to a surviving spouse or registered domestic partner. Prob C §13050. (See definition of Type 2 property in this step, above.)
- d. Any registered vehicle, vessel, manufactured home, mobilehome, commercial coach, truck camper, or floating home. Prob C §13050(b).

TOTAL VALUE OF ESTATE

Depending on the total calculated value of the estate, proceed as follows:

- a. If gross value of remaining estate does not exceed \$100,000, collect personal property by affidavit or declaration under Prob C §§13100-13116 (see steps 13-15, below).
- b. If estate includes California real property and:
 - (1) The gross fair market value of the real property is less than \$20,000 (regardless of the total value of the estate), use the affidavit procedure of Prob C §§13200-13210 (Prob C §13200(a)(5); see steps 41, 43, below);
 - (2) The gross fair market value of the real property is more than \$20,000 and the gross value of the total estate does not exceed \$100,000, use summary court proceeding to determine succession to real property and additional personal property under Prob C §§13150-13158 (Prob C §13151; see steps 41-42, below).
- c. If calculations show an estate value exceeding \$100,000 or real property exceeding \$20,000, there is no Type 3 property (estate must be probated).

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/When Considering Alternatives to Formal Probate/STEP 3. REVIEW RELATIONSHIP BETWEEN INFORMAL TRANSFERS AND FORMAL TRANSFERS

STEP 3. REVIEW RELATIONSHIP BETWEEN INFORMAL TRANSFERS AND FORMAL TRANSFERS

TRANSFERS OUTSIDE PROBATE (TYPE 1 PROPERTY)

Transfer of Type 1 property occurs outright, regardless of whether other property in the estate is formally administered.

TRANSFERS TO SURVIVING SPOUSE OR REGISTERED DOMESTIC PARTNER (TYPE 2 PROPERTY)

Informal transfers and formal administration can coexist to the extent that the surviving spouse or registered domestic partner desires. See [step 9](#), below.

SMALL ESTATE TRANSFERS (TYPE 3 PROPERTY)

Generally, small estate transfers of Type 3 property *cannot* be made ([Prob C §13108\(a\)](#)):

- a. During a formal probate administration in California; or
- b. If a formal probate administration has already been conducted in California.

Exception

Small estate transfers are allowed *after* probate administration if the personal representative consents in writing to the transfer. [Prob C §13108](#).

Formal Transfer Still Available

Use of small estate transfers does not preclude a subsequent formal probate administration. [Prob C §13108\(b\)](#).

NOTE

If a later probate administration is commenced, list all property previously transferred under a small estate affidavit as part of the estate and notify all known or reasonably ascertainable creditors of decedent. [Prob C §9050](#). See [Decedent Estate Prac, chap 3; §14.6](#).

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/When Considering Alternatives to Formal Probate/STEP 4. REVIEW ADVANTAGES OF INFORMAL TRANSFERS (FOR TYPE 2 AND TYPE 3 PROPERTY)

STEP 4. REVIEW ADVANTAGES OF INFORMAL TRANSFERS (FOR TYPE 2 AND TYPE 3 PROPERTY)

FASTER THAN FORMAL PROBATE

Surviving Spouse or Registered Domestic Partner Transfers (Type 2 Property)

Informal transfer is faster than formal probate, *e.g.*, for transfers of Type 2 property to the surviving spouse or registered domestic partner (see Fam C §297.5):

a. *Compensation:* Your client can rapidly collect the first \$5000 owed by an employer to decedent for, *e.g.*, unpaid salary or unused vacation pay. Prob C §§13600-13606. See step 11, below.

NOTE

The \$5000 limit does not apply to the surviving spouse (or his or her guardian or conservator) of certain firefighters or police officers. Prob C §13600(d).

b. *Spousal property order:* Usually in 1 or 2 months (depending on local court practices—check with clerk), you can obtain a spousal property order that confirms the transfer of property to the surviving spouse. Prob C §§13650-13660. See step 10, below.

c. *Real property:* The spouse can sell or otherwise dispose of real property free of claims of adverse interests on the 41st day following death. See step 12, below.

Small Estate Transfers (Type 3 Property)

Informal transfer is faster than formal probate for small estate transfers (Type 3 property):

a. *Personal property:* Your client can transfer personal property on the 41st day after death;

b. *Real property:* Your client can transfer real property interests:

(1) On the 41st day after death if you obtain a court order (Prob C §§13150-13157); or

(2) six months after death, by an affidavit procedure available if real property in the estate has a gross value of \$20,000 or less. See step 41, below.

Compare With Formal Probate

Formal transfers often take a minimum of 6 to 12 months and can take considerably longer, depending on the estate involved and the locality of the court, *e.g.*:

a. Creditors have 4 months to file claims (unless they waive time); plus

b. Court proceedings take several additional months, depending on the particular estate and local court conditions.

SIMPLER AND LESS EXPENSIVE THAN FORMAL PROBATE

Informal transfer is simpler and less expensive than formal probate because:

a. Your client may carry out many required procedures with the help of paralegals or government employees;

b. You prepare petitions, affidavits, and other documents as needed for individual transactions; and

c. Court appearances should not be necessary.

Compare With Formal Probate

Formal probate administration requires numerous procedural steps (Prob C §§8000-12591), *e.g.*:

- a. Petition to the court;
- b. Formal notice to heirs and creditors;
- c. Court appointment of a "personal representative" (see [Glossary](#)) for the estate;
- d. Issuance of "letters testamentary" (see [Glossary](#)), which authorize the personal representative (executor) to administer the estate;
- e. Filing of inventory and appraisal of estate;
- f. Issuance of a final decree of distribution by the court; and
- g. Possible intermediate steps, *e.g.*, a petition for decree of partial distribution.

© The Regents of the University of California

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/When Considering Alternatives to Formal Probate/STEP 5. ASSESS DISADVANTAGES OF INFORMAL TRANSFERS (FOR TYPE 2 AND TYPE 3 PROPERTY)

STEP 5. ASSESS DISADVANTAGES OF INFORMAL TRANSFERS (FOR TYPE 2 AND TYPE 3 PROPERTY)

PERSONAL LIABILITY OF HEIRS AND LEGATEES

One disadvantage of informal transfers is personal liability of heirs and legatees. If there is no formal probate proceeding, claims may be made against:

- a. Surviving spouse or registered domestic partner transferee; and
- b. Small estate transferee(s).

For Decedent's Debts

Transferees may be liable for decedent's debts:

- a. Claims against transferees may be made even if claims are unknown, unliquidated, immature, or contingent, including liability for torts or other damages caused by decedent.
- b. Each transferee is potentially liable up to amount of property received (Prob C §9392):
 - (1) To the same extent as decedent, if decedent had not died; and
 - (2) Up to fair market value of property transferred from decedent to that person (less liens and encumbrances), plus any profits from that property.

Compare With Formal Probate

With formal probate administration, claims are:

- a. Paid from estate; and
- b. Forever barred if not filed within 4 months after letters testamentary are issued or 60 days after notice of administration is mailed or personally delivered to the creditor, whichever is later. Prob C §9100. See Prob C §§9000-9399.

For Claims of Superior Right to Property Transferred

- a. The surviving spouse or registered domestic partner and small estate transferees are potentially liable to persons who have a superior right to property transferred to the same extent as for decedent's debts (see discussion of personal liability for decedent's debts in this step, above).
- b. Liability can be satisfied by restoring subject property to decedent's estate along with the net income received from the property.

Further Research: See Prob C §§13540(b), 13550-13554, 13605 (surviving spouse or registered domestic partner (Type 2 property) transfers); §§13109-13113, 13156, 13204-13208 (small estate (Type 3 property) transfers).

RISK OF FRAUD

Another disadvantage of informal transfers is that your client could be potentially liable for three times the fair market value of property received (less liens and encumbrances) if he or she:

- a. Fraudulently executes or files any affidavit or declaration in connection with an informal transfer; or
- b. Fraudulently secures the payment, delivery, or transfer of decedent's property.

Further Research: See Prob C §13605 (surviving spouse transfers); §§13110(b), 13111(b), 13206 (small estate transfers).

LACK OF FINALITY

Beneficiaries may be exposed to third party claims for lengthy periods of time.

Compare With Formal Probate

With formal probate administration, the final order of the probate court is conclusive.

NO MANAGEMENT POWERS

In transferring small estate (Type 3) property, neither you nor your client will have any authority to resolve potentially complex affairs, *e.g.*:

- a. Allocation of burdens of debts;
- b. Management of property; or
- c. Settlement of pending litigation.

Compare With Formal Probate

With formal probate administration, these matters are normally handled by a personal representative.

Election Right of Surviving Spouse or Registered Domestic Partner

A surviving spouse or registered domestic partner can elect formal administration for selected items of property. Prob C §13502. See step 9, below.

NO CONTROL OVER TAX CONSEQUENCES

If there are tax issues or complications, consider:

- a. Associating with or referring your client to expert tax counsel; and
- b. Whether formal administration is to your client's advantage. See Decedent Estate Prac, chap 33.

INABILITY TO ENTER SAFE DEPOSIT BOX IN DECEDENT'S NAME ONLY

Without formal administration, your client may not be able to enter a safe deposit box for which decedent was the only signatory. See steps 21, 38, below.

DISHARMONY AMONG HEIRS OR LEGATEES

Informal transfer procedures usually do not provide any mechanism or forum for resolving disputes.

OTHER PERSON MAY COMMENCE FORMAL ADMINISTRATION

Remember that *any person claiming an interest in decedent's estate, e.g.*, a disinherited child or a creditor, can initiate formal proceedings. Prob C §8000(a).

If Third Party Commences Formal Proceedings

If you or your client has notice that some person will commence formal proceedings, you may decide to initiate formal proceedings on your client's behalf because:

- a. Your client has limited rights to use small estate transfers if formal proceedings have been commenced (Prob C §§13108(a)-(b), 13152(a)(5), 13200(a)(7); see step 3, above); and
- b. Even *during* formal proceedings, your client can (see steps 9-10, below):
 - (1) File a spousal property petition; and
 - (2) Use other nonprobate procedures for transferring property to the surviving spouse or registered domestic partner.

OBSTACLES TO TAKING URGENT ACTION

Be aware of waiting periods that must pass before your client can complete some informal transfers:

Surviving Spouse or Registered Domestic Partner Transfers (Type 2 Property)

For surviving spouse or registered domestic partner transfers, your client must wait until the 41st day after decedent's death before *informally* disposing of real property. For a review of the rules for exercising statutory right and when disposition can occur, see [step 12](#), below.

NOTE

If you represent the surviving spouse or registered domestic partner, your client can obtain authority to specially administer any asset ([Prob C §§8540-8547](#)), *but* the expense and inconvenience of special administration may nullify the advantages of informal transfers.

Small Estate Transfers (Type 3 Property)

For small estate transfers, your client must wait until the 41st day after decedent's death. For discussion of when you can proceed, see [step 13](#) (personal property) and [step 42](#) (real and personal property), below.

LOSS OF SOME FAMILY BENEFITS

During formal administration, the family may continue to occupy or use real or personal property even if someone other than a family member succeeds to the property. See [Decedent Estate Prac, chap 17](#).

IF DECEDENT OPERATED OR MANAGED UNINCORPORATED BUSINESS

If decedent had an interest in and operated or managed an unincorporated business at the time of death, and if the surviving spouse or registered domestic partner seeks court confirmation of transfer of interest as Type 2 property ([Prob C §13658](#)), then:

File List of Creditors

Court must require filing of a list of all known or reasonably ascertainable creditors of the business and amounts owing to each of them.

Orders Protecting Creditors

Court may issue orders protecting creditors by requiring, *e.g.*:

- a. An undertaking (bond); and
- b. A formal inventory and appraisal. See [step 8](#), below.

WHEN FORMAL TRANSFER MAY BE ADVISABLE

In view of the above factors, formal probate administration may be appropriate when:

- a. Heirs cannot work together harmoniously;
- b. There is potential or pending litigation against the estate;
- c. Some of the heirs are unavailable to jointly participate in transfer of property; or
- d. Decedent was involved in the operation of a business.

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/When Deciding How to Proceed/STEP 6. DETERMINE SCOPE OF YOUR REPRESENTATION

When Deciding How to Proceed

STEP 6. DETERMINE SCOPE OF YOUR REPRESENTATION

DECIDE WHO WILL HANDLE WHAT

Decide with your client whether you will be responsible for:

- a. Specified individual transactions; or
- b. General duties relating to decedent's property or the client.

Identify Transfers Client Can Handle

Decide with your client which procedures the client will carry out, *e.g.*, transfer of motor vehicles and other state-registered property. See [steps 22-32](#), below, on transferring motor vehicles and other state-registered property.

Review Checklist

If you will have general responsibilities, review a checklist of possible matters that must be resolved. See, *e.g.*, [Decedent Estate Prac §10.48](#).

ADVISE CLIENT OF TAX DUTIES

Filing Tax Returns

If you are handling more than an isolated Type 1 property transaction, you should consider advising person(s) named as executor(s) (see [Glossary](#)) in decedent's will, or other person acting as personal representative, of duties to file:

- a. Individual income tax returns for decedent for the year of death;
- b. A federal fiduciary income tax return (IRS Form 1041) for the estate if (IRC §6012(a); see [Decedent Estate Prac §§33.57-33.58](#)):
 - (1) Estate has gross income of \$600 or more per tax year; or
 - (2) Any beneficiary is a nonresident alien.
- c. A California fiduciary income tax return (FTB Form 541) for the estate if ([Rev & T C §18505\(d\)](#), (f); see [Decedent Estate Prac §33.59](#)):
 - (1) Estate's gross income exceeds \$10,000 per tax year or its net income exceeds \$1000; or
 - (2) Estate has an alternative minimum tax liability.

Tax Refunds

Consider reviewing procedure for obtaining tax refunds (see [step 39](#), below) and especially use of Statement of Person Claiming Refund Due a Deceased Taxpayer (IRS Form 1310) in that procedure, to assist your client in claiming the refund (some tax preparers are not familiar with this form).

Put Advice in Writing

Always put tax advice in writing by, *e.g.*:

- a. Including it in your attorney-client fee agreement; or

- b. Sending a letter to the executor(s) named in decedent's will, to other person acting as personal representative, or to the client.

NOTE

Be aware of Circular 230 (31 CFR pt 10) whenever providing tax advice on which a taxpayer intends to rely. Under 31 CFR §10.35, certain written advice (including e-mail) concerning federal tax issues must comply with detailed requirements relating to the use of reasonable factual assumptions and the need to provide a conclusion with respect to each significant issue considered in the opinion. To avoid problems under Circular 230, the practitioner may instead include a prominent disclosure that any written tax advice was not intended or written by the practitioner to be used, and that it cannot be used by the taxpayer, for the purpose of avoiding penalties that may be imposed on the taxpayer.

Refer Client to Expert

Unless you are experienced in tax matters, you should recommend that client seek services of a:

- a. Qualified tax attorney;
- b. Certified public accountant; or
- c. Other tax specialist.

Further Research: See Decedent Estate Prac, chaps 33-34.

IF DECEDENT MAY HAVE RECEIVED MEDI-CAL

If decedent or decedent's predeceased spouse may have received Medi-Cal benefits, advise your client of statutory duty (Prob C §215) to notify the Director of Health Care Services (DHCS) of decedent's death. See Decedent Estate Prac §1.38.

NOTE

Some attorneys send a letter giving notice of death in any case in which the attorney is involved in handling a decedent's property, even if there is no apparent likelihood that decedent received Medi-Cal benefits.

Who Gives Notice

Probate Code §215 imposes duty to give notice of death on:

- a. The "estate attorney" (an undefined term); or
- b. If no estate attorney:
 - (1) The beneficiary;
 - (2) The personal representative; or
 - (3) The person in possession of decedent's property.

When Duty Attaches

The duty to give notice attaches if decedent:

- a. "Received or *may have received*" Medi-Cal benefits; or
- b. Was the *surviving spouse of a person* who received health care benefits under Welf & I C §14009.5.

How to Discharge

Send notice of decedent's death to DHCS for the state (Prob C §215):

- a. Not later than 90 days after date of death.
- b. By first-class mail (Prob C §1215).
- c. With a copy of decedent's death certificate.

d. To: California Department of Health Care Services, Estate Recovery Unit, Mail Stop 4720, P.O. Box 997425, Sacramento, CA 95899-7425; (916) 323-4836.

Claim Period for Medi-Cal Reimbursements

Director has 4 months after notice is given to make a claim for reimbursement for money paid (Prob C §9202):

- a. On decedent's behalf;
- b. *On behalf of decedent's predeceased spouse* who received health care benefits under Welf & I C §14009.5.

NOTE

When there is no formal probate administration or no trust administration in which the optional claims procedure is used, Prob C §215 does not impose an express time limit on DHCS to make its recovery claim after it receives the required notice.

© The Regents of the University of California

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/When Deciding How to Proceed/STEP 7. NEGOTIATE FEES AND REACH AGREEMENT WITH YOUR CLIENTS

STEP 7. NEGOTIATE FEES AND REACH AGREEMENT WITH YOUR CLIENTS

NEGOTIATE ATTORNEY FEES

For Informal Transfers

Attorney fees for informal transfers are (Prob C §§13157, 13660):

- a. Determined by private agreement; and
- b. Not normally subject to court review.

For Partial Formal Transfers

If you formally administer part of the estate on behalf of the surviving spouse or registered domestic partner, your fees for those proceedings will ordinarily be based on only the property actually probated. Prob C §10810.

PUT AGREEMENT IN WRITING

When Required

Your agreement with your client *must* be in writing and contain specific information if it is "reasonably foreseeable" that total expense to a client, including attorney fees, will exceed \$1000.

NOTE

A duplicate copy of the contract signed by both attorney and client, or the client's guardian or representative, must be provided to the client or to the client's guardian or representative. Bus & P C §6148.

When Advisable

Warning: Even if a written agreement is not strictly required, you should protect yourself with one.

What to Include

Draft an agreement that:

- a. Sets the fee rate, costs billable to client, and terms of payment;
- b. Defines and limits your duties; and
- c. Requires client to acknowledge explicitly your advice on certain matters, *e.g.*:
 - (1) That client must disclose to you all items of property belonging to decedent; and
 - (2) About any liabilities client may incur as a result of informal transfers. For discussion of personal liability of heirs and legatees, see step 5, above.

Further Research: See Fee Agreement Forms Manual (2d ed Cal CEB 2007).

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/When Deciding How to Proceed/STEP 8. IF NEEDED, PREPARE APPROPRIATE INVENTORY AND APPRAISAL (FOR TRANSFERS OF TYPE 2 AND TYPE 3 PROPERTY)

STEP 8. IF NEEDED, PREPARE APPROPRIATE INVENTORY AND APPRAISAL (FOR TRANSFERS OF TYPE 2 AND TYPE 3 PROPERTY)

WHEN NEEDED

For Small Estate Transfers of Real Property

Any small estate transfers of *real property* will require an inventory and appraisal (for choosing procedure, see [step 41](#), below) ([Prob C §§13103, 13152\(b\), 13200\(a\)\(5\)](#)):

a. If your client transfers any real property by *court order* (see [step 42](#), below), the client must obtain a formal inventory and appraisal of all of decedent's California real *and personal* property transferred by small estate procedures ([Prob C §13152\(b\)](#)):

(1) Your client does not need to include in inventory and appraisal any property excluded under [Prob C §13050](#) (see [step 2](#), above) when calculating estate value; and

(2) Petitioner(s) may appraise those items that a personal representative could appraise.

b. If your client transfers any real property of small value by *affidavit* (authorized when the gross value of California real property is \$20,000 or less, even if the gross value of the estate exceeds \$100,000; see [step 43](#), below), the client will need an inventory and appraisal of only the *real property*.

For Spousal Property Petition

a. Your client may choose to file a formal inventory and appraisal ([Prob C §13659](#)) because:

(1) For later income tax purposes, the inventory and appraisal:

(a) Documents a "stepped-up basis" (*i.e.*, fair market value at date of decedent's death); and

(b) Provides evidence for your client to carry the burden of proof as to value at time of decedent's death, should the IRS later contest the valuation.

NOTE

For estates of decedents dying in 2010, the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA-2001) (Pub L 107-16, 115 Stat 38) replaces the IRC §1014 step-up in basis to date-of-death values with modified carryover basis provisions in IRC §1022. After 2010, in the absence of new legislation, the law reverts to pre-EGTRRA-2001 law and to a new-basis-on-death regime, with IRC §1014 coming back to life and IRC §1022 fading away.

(2) If you or your client anticipates that decedent's debts may exceed the value of the estate, an inventory and appraisal provides a means of limiting the surviving spouse's liability.

b. If your client seeks confirmation of transfer of an *unincorporated business* owned or operated by decedent, the court may require your client to file a formal inventory and appraisal. [Prob C §13658](#).

WHAT IT DOES

A formal inventory and appraisal lists and values all of decedent's estate. [Prob C §§8800-8980](#).

Sample Form: See Inventory and Appraisal (Judicial Council Form DE-160) and Sample Inventory and Appraisal Attachment (Judicial Council Form DE-161) in [Appendix 18](#).

WHO DOES IT

a. *Money and other specified cash items* (see [Prob C §8901](#)) are appraised by:

(1) The personal representative; or

(2) The transferee, when authorized by statute governing a particular transfer procedure (see the appropriate steps below directed at the transfer procedure you intend to use).

b. *All other property* is appraised by the probate referee. Prob C §8902.

Further Research: For further guidance on appraisals, see the Probate Referees' Guide, Using Probate Referees in Trusts, Probate, Conservatorships and Guardianships, Small Estates and Non-Probate Matters (2005), available from the Daily Journal Corporation and local probate referees and reprinted in Decedent Estate Prac §13.83.

WHAT IT COSTS

The statutory fee (one-tenth of 1 percent of appraised value or \$75, whichever is more) is an inexpensive method for obtaining an independent appraisal. See Prob C §§8961, 8963.

© The Regents of the University of California

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/When Protecting Surviving Spouse or Domestic Partner/STEP 9. DEVELOP TRANSFER PLAN FOR SURVIVING SPOUSE OR REGISTERED DOMESTIC PARTNER

When Protecting Surviving Spouse or Domestic Partner

STEP 9. DEVELOP TRANSFER PLAN FOR SURVIVING SPOUSE OR REGISTERED DOMESTIC PARTNER

NOTE

Surviving domestic partners registered under [Fam C §§297-299.6](#) and surviving spouses "have the same rights, protections, and benefits, and shall be subject to the same responsibilities, obligations, and duties under law, whether they derive from statutes, administrative regulations, court rules, government policies, common law, or any other provisions or sources of law." [Fam C §297.5\(c\)](#). References in [steps 9-12](#) to procedures to transfer property available to a "spouse" include a registered domestic partner under the Family Code.

RECOGNIZE CHOICES AVAILABLE

A surviving spouse or registered domestic partner can use a variety of generally coexisting transfer methods (*i.e.*, one transfer method for one item of property and another transfer method for another item of property).

FORMAL ADMINISTRATION

All or any part of decedent's estate can be transferred by formal probate administration. [Prob C §§13502-13503](#).

INFORMAL TRANSFERS

The surviving spouse or registered domestic partner can take any property that passes to the spouse or registered domestic partner under a will or through intestate succession, without any court review or approval. [Prob C §13500](#).

SPOUSAL OR DOMESTIC PARTNER PROPERTY PETITION

The surviving spouse or registered domestic partner can file a petition asking for a court order that ([Prob C §§13650-13660](#); see [step 10](#), below):

- a. Confirms that property (including community property with right of survivorship) passed to the surviving spouse or registered domestic partner; and
- b. Provides proof of the transfer of the asset to present to officials or property holders.

SPECIAL STATUTORY PROCEDURES

The spouse or registered domestic partner can:

- a. Immediately collect up to \$5000 owed to decedent for personal services, by presenting an affidavit. See [Prob C §§13600-13606](#); [step 11](#), below.

NOTE

The \$5000 limit does not apply to the surviving spouse or registered domestic partner, or to the guardian or conservator of the estate of the surviving spouse or registered domestic partner, of certain firefighters or police officers. [Prob C §13600\(d\)](#).

- b. Sell or lease community or quasi-community (see [Glossary](#)) real property free and clear of any *unrecorded* claims on 41st day after decedent's death. See [Prob C §§13540-13542](#); [step 12](#), below.

SMALL ESTATE TRANSFERS

If the estate qualifies under the \$100,000 limit, the spouse or registered domestic partner can use the small estate transfer. See [step 2](#), above.

NOTE

Remember that property passing to the surviving spouse (or registered domestic partner) is *not included* when calculating the \$100,000.

Example: If the surviving spouse succeeds to \$500,000 worth of real and personal property, and the only other gift under the will is a bequest of \$10,000 to a child, the child can use the small estate procedure and the surviving spouse can use a spousal property petition or any appropriate procedure for the remaining property.

COMMUNITY PROPERTY WITH RIGHT OF SURVIVORSHIP

Real property held as community property with right of survivorship (see Glossary) passes on death to the surviving spouse or registered domestic partner without administration in the same way as joint tenancy property. See CC §682.1; step 20, below.

CONSIDER WHEN TO USE SPOUSAL PROPERTY PETITION

The surviving spouse or registered domestic partner may want to use a spousal or domestic partner property petition to have the court determine questions about title or ownership, *e.g.*:

For Joint Tenancy Property

Whether property *apparently* co-owned by spouses as joint tenants was *actually* community property (the answer may affect the tax basis of the property or estate taxes). Fam C §852 (agreement transmuting separate property to community property or vice versa, made on or after January 1, 1985, must be in writing). See Decedent Estate Prac §4.7.

NOTE

A joint tenancy between decedent and a former spouse (or registered domestic partner) created before or during the marriage is severed if the former spouse is not the transferor's surviving spouse (as defined in Prob C §78) at the time of death, because the marriage has been dissolved or annulled, unless an exception under Prob C §5601(b) applies. Prob C §5601(a). See discussion of transfers to former spouses in step 2, Type I Property, above.

Joint Tenancy as Community Property

Unless there is a written agreement between spouses or domestic partners stating that joint tenancy property is community property, a step-up in basis is allowed only on decedent's one-half interest in the property. See Decedent Estate Prac §§33.124-33.125.

NOTE

According to revenue agents, the IRS takes the position in audits that property held in joint tenancy is indeed joint tenancy. In that case, a surviving spouse will not get a *full* step-up in basis.

Caution: For estates of decedents dying in 2010, the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA-2001) (Pub L 107-16, 115 Stat 38) replaces the IRC §1014 basis adjustment to date-of-death values with the modified carryover basis provisions in IRC §1022. After 2010, in the absence of new legislation, the law reverts to pre-EGTRRA-2001 law and to a new-basis-on-death regime under IRC §1014. See *The Estate Tax Repeal Mess: Are We Having Fun Yet?*, 31 CEB Est Plan Rep 77 (Feb. 2010).

For Third Party Gifts or Claims

Whether the surviving spouse or registered domestic partner has a community property interest in (see Decedent Estate Prac §§4.30-4.32; Fam C §852), *e.g.*:

- a. Inter vivos gifts (see Glossary) from decedent made without consent of the surviving spouse;
- b. Testamentary gifts from decedent to any person other than the surviving spouse; or
- c. Property that a third person, *e.g.*, a beneficiary under decedent's will, claims as separate property of decedent.

For Shares of Stock

Whether the surviving spouse or registered domestic partner is entitled to a new stock certificate naming him or her as sole owner of shares previously owned by decedent or by decedent and the surviving spouse or domestic partner.

USE FORMAL ADMINISTRATION TO CLEAR LIABILITIES

If the spouse or registered domestic partner chooses to use a spousal or domestic partner property petition, the spouse or partner is personally liable for debts of the deceased spouse or partner (Prob C §13550), *but if any part* of decedent's estate is formally administered, *decedent's* creditors are required to file formal claims after receiving proper notice under Prob C §§9000-9054.

When Creditor's Claim Barred

If the time to file claims has commenced, a creditor's claim will be barred unless:

- a. The creditor commences judicial proceedings for enforcement of the debt and serves the surviving spouse with the complaint before time for filing claims expires (Prob C §13552(a));
- b. The surviving spouse or registered domestic partner gives the creditor a written acknowledgment of liability for the debt (Prob C §13552(b)); or
- c. The creditor files a timely claim in the estate proceedings (Prob C §13552(c)).

For Claims Against Surviving Spouse's Assets

Formal administration will not clear creditors' claims against the *surviving spouse's (or registered domestic partner's) half* of the community (and quasi-community) assets (Fam C §§910-916), unless you require the creditors to file their claims against the *surviving spouse's community property* by formally administering (Prob C §13553; see Decedent Estate Prac §§4.19-4.21, 4.44-4.46) *all of*:

- a. *Decedent's* separate and community estate; *and*
- b. The surviving spouse's community estate.

Claims against the surviving spouse's *separate property* will survive any formal administration of decedent's estate.

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/When Protecting Surviving Spouse or Domestic Partner/STEP 10. FILE SPOUSAL OR DOMESTIC PARTNER PROPERTY PETITION AND OBTAIN ORDER CONFIRMING AND/OR TRANSFERRING PROPERTY (TYPE 2 PROPERTY)

STEP 10. FILE SPOUSAL OR DOMESTIC PARTNER PROPERTY PETITION AND OBTAIN ORDER CONFIRMING AND/OR TRANSFERRING PROPERTY (TYPE 2 PROPERTY)

WHEN TO FILE

You may want to file a spousal or domestic partner property petition on behalf of your client. The petition may be filed:

- a. Before commencing formal administration (Prob C §13654).
- b. Simultaneously with a petition for probate or formal administration (Prob C §13653).

NOTE

The petition for spousal or domestic partner property determination or confirmation must be filed separately from the petition for probate even if the petitions are filed at the same time. The petitions must be filed under the same case number. Cal Rules of Ct 7.301.

- c. While formal administration proceedings are pending (Prob C §13652).
- d. By itself, without formal administration (Prob C §§13650, 13653).

NOTE

Be aware of, and discuss with your client, the expense of proceeding with multiple procedures.

WHO MAY PETITION

Any of the following may file the petition (Prob C §13650):

- a. The surviving spouse or registered domestic partner;
- b. The personal representative of the surviving spouse or registered domestic partner; or
- c. The guardian or conservator of the surviving spouse's or registered domestic partner's estate.

NOTE

The surviving spouse or registered domestic partner may be estopped from claiming property by spousal property petition rather than by estate distribution. See *Estate of Bonanno* (2008) 165 CA4th 7, 80 CR3d 560 (settlement agreement provided for distribution of wife's share by distribution decree; wife had already benefitted from more than 3 years of probate administration, which included resisting palimony claim, handling numerous creditor claims, and other litigation; wife estopped from claiming she was entitled to receive property without probate administration).

WHERE TO FILE

File petition in the Superior Court of the county in which the estate of the deceased spouse or registered partner may be administered (Prob C §13650(a)), *i.e.*:

- a. The county where decedent was domiciled or residing at the time of death (Prob C §7051); or
- b. If decedent was *not* domiciled (or residing) in California at the time of death, any county in which property of decedent is located. Prob C §7052.

OBTAIN APPROPRIATE APPRAISAL

Determine whether your client will obtain an appraisal to document the stepped-up basis for later income tax purposes or other reasons. See step 8, above.

NOTE

Because property owned jointly by registered domestic partners is treated the same as property of married couples (see [Fam C §299.3](#)), domestic partners should benefit from the double step-up in basis allowed for community property for purposes of California law, and arguably under the Internal Revenue Code as well. Although IRC §1014(b)(6) refers to a "surviving spouse's" interest in community property, the existence of community property is a state law issue, and under [Fam C §297.5](#), registered domestic partners will be "treated by California law as if federal law recognized a domestic partnership in the same manner as California law." See also IRS Letter Ruling 201021048 (income earned by California registered domestic partners will be treated as community property for federal income tax purposes).

Determine Whether Court-Appointed Referee Is Available

Be aware that although there is a place on the Judicial Council Form to request the court to appoint a probate referee to appraise property (see Spousal or Domestic Partner Property Petition (Judicial Council Form DE-221), item 1(c), reprinted in [Appendix 11](#)), the courts have diverse practices; *check your local rules or call the clerk to determine what you should do.*

Form: See [Appendix 11](#).

When to File

If the inventory and appraisal is voluntary, you may file the appraisal ([Prob C §13659](#)):

- a. Within 3 months after the petition is filed; or
- b. Within such further time as the court or judge may allow.

PREPARE PETITION

CHECK LOCAL RULES

Check local rules for any special requirements to complete the Spousal or Domestic Partner Property Petition (Judicial Council Form DE-221).

PREPARE PETITION

Complete Judicial Council Form DE-221 ([Prob C §13651](#)):

Date of Death

Fill in date of decedent's death.

Decedent's Children, Heirs, and Devisees

Provide names, ages, relationships to decedent, and residences or mailing addresses of:

- a. All surviving children of decedent;
- b. All issue of decedent's predeceased children;
- c. All decedent's heirs (see [Prob C §§44, 6400-6414](#)), including:
 - (1) Stepchildren;
 - (2) Foster children; and
 - (3) All devisees under decedent's will.

Executor and Personal Representative

Give names and addresses of:

- a. Executors;

b. Personal representatives; and

c. Persons interested in a trust, if the personal representative for the estate is also the trustee of a trust that is a devisee under decedent's will.

Property

Provide legal descriptions of property that you want the court to determine as passing to the surviving spouse or registered domestic partner or to confirm as property of the surviving spouse or registered domestic partner, including:

- a. The trade name of any unincorporated business that decedent was operating or managing at the time of death; and/or
- b. Decedent's interest in that business.

NOTE

If description of the property is based on a written agreement between decedent and the surviving spouse or registered domestic partner that provides for a non-prorata division of the aggregate value of the community or quasi-community property assets, or both, attach a copy of the agreement to the petition. Prob C §13651(c).

State Whether Petition Has Been Filed

Check box stating whether a petition for probate or administration of decedent's estate has been or is being filed.

Form: See Appendix 11.

VERIFY PETITION

Petitioner *must* sign the petition under penalty of perjury.

ATTACH WILL

If decedent left a will, attach a copy of the will and any codicil.

FILE PETITION AND GIVE NOTICE OF HEARING

FILE AND PAY FILING FEE

When filing, you should:

- a. Pay filing fee of \$355 (Govt C §70655); and
- b. Not pay an additional fee if there is a pending formal administration (Prob C §13652).

REQUEST HEARING DATE

If you are filing *only* the spousal property petition on your client's behalf and no administration proceedings are pending, ask the clerk to set a date. Prob C §13655(a).

PREPARE AND SERVE PETITION

At least 15 days before the hearing, prepare Notice of Hearing—Decedent's Estate or Trust (Judicial Council Form DE-120) and serve on (Prob C §1220):

- a. Any personal representative who is not the petitioner;
- b. All devisees and known heirs;
- c. All persons interested in any trust that is a devise under decedent's will;
- d. All persons or attorneys who have requested special notice under Prob C §1250;

- e. All persons or attorneys who have given notice of appearance;
- f. The Attorney General, if the will involves or may involve:
 - (1) A testamentary trust for charitable purposes with no designated trustee residing in California; or
 - (2) A devise for a charitable purpose without an identified devisee or beneficiary.

Form: See [Appendix 12](#).

HOW TO SERVE

Serve notice by:

- a. Personal service;
- b. First-class mail, postage prepaid, if the person resides in the United States;
- c. Airmail, postage prepaid, if the person resides outside the United States.

If Serving by Mail

If serving notice by mail:

- a. Use address:
 - (1) Given in a request for special notice or notice of appearance; or
 - (2) Of known office or residence;
- b. If none of the above is known, notice must be given in a manner reasonably calculated to give actual notice. [Prob C §§1215, 1220](#); [CCP §413.30](#).

HEARING AND ORDER

REVIEW HEARING AND ORDER PROCEDURES

Ascertain from local rules or court clerk:

- a. Whether, if petition is uncontested, you can obtain the spousal or domestic partner property order without a hearing; and
- b. Whether you should submit an order (along with a check for a certified copy of the order if real property is involved):
 - (1) When you file the petition;
 - (2) A specified number of days before the scheduled hearing;
 - (3) At the scheduled hearing; or
 - (4) After the hearing.

If Petition Will Be Contested

If the petition will be contested, consider the need to:

- a. Associate with or refer your client to a litigator; or
- b. Review authorities and local court rules for procedures to present evidence and submit arguments. See [Prob C §§1000-1050](#); [Decedent Estate Prac §§1.23, 1.30](#); [California Trust and Probate Litigation, chap 10 \(Cal CEB 1999\)](#).

PREPARE AND SUBMIT PROPOSED ORDER

Complete Spousal or Domestic Partner Property Order (Judicial Council Form DE-226).

Contents

In preparing the order, follow requirements of Prob C §13656, *i.e.*:

- a. Describe property passing to the surviving spouse or registered domestic partner, including:
 - (1) A complete legal description of all real property listed in the petition, including the assessor's parcel number (APN); and
 - (2) A specification of the surviving spouse's or registered domestic partner's interest in the community (including community property with right of survivorship) or quasi-community property;
- b. Include any provisions "necessary to cause delivery of that property or its proceeds to the surviving spouse" (Prob C §13656(b)); and
- c. If applicable, describe property that is *not* property passing to the surviving spouse or registered domestic partner and that is subject to administration.

Form: See Appendix 13.

RECORD TRANSFER OF REAL PROPERTY

- a. Record a certified copy of the order at the recorder's office in the county where the property is located if the spousal property order:
 - (1) Confirms title in the name of the surviving spouse or registered domestic partner;
 - (2) Transfers title to the surviving spouse or registered domestic partner; or
 - (3) Both one and two.
- b. Submit a Preliminary Change of Ownership Report (see Appendix 14A) at the same time. See step 40, below, especially discussion of exclusion for interspousal transfer.

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/When Protecting Surviving Spouse or Domestic Partner/STEP 11. IF APPROPRIATE, USE AFFIDAVIT PROCEDURE TO COLLECT WAGES AND EMPLOYMENT COMPENSATION FOR SURVIVING SPOUSE OR REGISTERED DOMESTIC PARTNER (TYPE 2 PROPERTY)

STEP 11. IF APPROPRIATE, USE AFFIDAVIT PROCEDURE TO COLLECT WAGES AND EMPLOYMENT COMPENSATION FOR SURVIVING SPOUSE OR REGISTERED DOMESTIC PARTNER (TYPE 2 PROPERTY)

WHEN APPROPRIATE

Use affidavit procedure:

- a. For wages and employment compensation less than \$5000 (or unlimited compensation for certain firefighters or police officers); or
- b. After you have contacted the employer informally and unsuccessfully requested payment of unpaid compensation to the surviving spouse or registered domestic partner.

NOTE

Check with the employer or bank to see whether either has a form for this purpose.

REVIEW STATUTES REGULATING COLLECTION

Carefully review statutes (Prob C §§13600-13606) that provide for collection of compensation of a deceased spouse or registered domestic partner.

Who Can Collect

A surviving spouse or registered domestic partner is entitled to receive the money under decedent's will or by intestate succession either:

- a. Directly; or
- b. Through the surviving spouse's or domestic partner's court-appointed guardian or conservator of the estate.

What Type of Compensation Can Be Collected

Compensation that can be collected includes:

- a. Unpaid salary;
- b. Compensation for unused vacation; and
- c. Other compensation for personal services.

What Type of Compensation Cannot Be Collected

Benefits under a retirement plan that provides for payment to a specified person cannot be collected. See step 21, below.

How Much Can Be Collected

Up to \$5000, annually adjusted to reflect the cost of living, can be collected (Prob C §13600(a), (e)), but:

- a. Your client can collect no more than \$5000 net in the aggregate from all of decedent's employers using this procedure (Prob C §13600(b)); and
- b. The \$5000 limit does not apply to surviving spouses or domestic partners (or their guardians or conservators) of certain firefighters or police officers who died as a result of official duties. Prob C §13600(d).

If more than \$5000 is owed, use the affidavit procedure to collect \$5000, and collect the balance later by another procedure. See step

22, below.

NOTE

Be sure to consider the cost efficiency of this procedure; in many cases, the amount to be recovered will not justify the time and effort involved.

Effect of Subsequent Formal Probate

If there is a formal probate at a later date, the surviving spouse or registered domestic partner may be required to deliver any amount collected by this procedure to a personal representative.

PREPARE AFFIDAVIT

In the affidavit set forth the following (see Prob C §§13600-13601):

- a. Decedent's name; and
- b. Date and place of decedent's death.

Recite Statutory Language

Include statutory language in Prob C §13601(a).

Form: See Appendix 10.

OBTAIN DECLARANT'S SIGNATURE AND PROVE IDENTITY

If Notary Available

Usually, you will have declarant sign the affidavit in front of a notary public, whose certificate of acknowledgment is reasonable proof of identity. Prob C §§13601(b), 13104(e).

If Notary Not Available

If for some reason you cannot have declarant sign the affidavit in front of a notary public, see the discussion of other authorized methods for proving affiant's or declarant's identity in step 14, below. Prob C §13601(b).

Proving Identity of Guardian or Conservator

If there is a guardian or conservator of the surviving spouse's or registered domestic partner's estate, you must (Prob C §13601(c)):

- a. Prove the surviving spouse's or domestic partner's identity;
- b. Prove the identity of the guardian or conservator; and
- c. Prove the appointment of the guardian or conservator, *e.g.*, by presenting a certified copy of Letters of Guardianship or Conservatorship.

PRESENT AFFIDAVIT TO EMPLOYER AND OBTAIN PAYMENT

Client's Right to Prompt Payment

Your client is entitled to receive payment *promptly*. Prob C §13602.

Proving Guardian's or Conservator's Identity

If there is a guardian or conservator of the surviving spouse or registered domestic partner, you must provide both of the following to the employer:

- a. Reasonable proof of the identities of both the surviving spouse or registered domestic partner and the guardian or conservator (Prob C §13601(b)), such as, *e.g.*:

- (1) A notary's certificate of acknowledgment; or
 - (2) Another method of proving identity (see discussion of proving affiant's or declarant's identity in [step 14](#), below).
- b. Reasonable proof of appointment of the signatory to his or her office, *e.g.*, a certified copy of Letters of Guardianship or Conservatorship. See [Prob C §13601\(c\)](#).

If Employer Seems Reluctant to Pay

You can inform an employer who seems reluctant to pay that ([Prob C §13603](#)):

- a. Payment discharges the employer from any further liability for compensation paid; and
- b. The employer may rely in good faith on statements in the affidavit and has no duty to inquire into their truth.

If Employer Refuses to Pay

If the employer still refuses to pay, you can demand payment and even threaten to bring an action and seek attorney fees as well as the compensation. [Prob C §13604](#).

© The Regents of the University of California

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/When Protecting Surviving Spouse or Domestic Partner/STEP 12. EXERCISE STATUTORY RIGHT OF SURVIVING SPOUSE OR REGISTERED DOMESTIC PARTNER TO DISPOSE OF COMMUNITY AND QUASI-COMMUNITY REAL PROPERTY

STEP 12. EXERCISE STATUTORY RIGHT OF SURVIVING SPOUSE OR REGISTERED DOMESTIC PARTNER TO DISPOSE OF COMMUNITY AND QUASI-COMMUNITY REAL PROPERTY

REVIEW RULES

See [Prob C §§13540-13541](#).

Who Can Exercise Right

Those who can exercise statutory right are:

- a. Surviving spouse or registered domestic partner;
- b. Surviving spouse's or domestic partner's personal representative; or
- c. Surviving spouse's or domestic partner's conservator or guardian of the estate.

Property Subject to Disposition

Only community real property (including community real property with right of survivorship; see [CC §682.1\(a\)](#)) or quasi-community real property is subject to disposition.

Kinds of Disposition Allowed

The surviving spouse or registered domestic partner or other entitled person (see discussion of who can exercise right, above) can ([Prob C §13540\(a\)](#)):

- a. Sell;
- b. Lease;
- c. Mortgage; or
- d. "Otherwise deal with and dispose of the community or quasi-community real property."

When Disposition Is Not Allowed

The surviving spouse or registered domestic partner may *not* dispose of real property if a notice is recorded in the county recorder's office within 40 days from death of a spouse or registered domestic partner that:

- a. Describes the property;
- b. Names the owners; and
- c. States that an interest in the property is claimed by a named person under decedent's will.

When Disposition Can Occur

Disposition can occur at any time on or after the 41st day after decedent's death.

Legal Effect of Disposition

In the absence of recorded notice (see discussion of when disposition is not allowed, above), the property is given the same status as the surviving spouse's or registered domestic partner's separate property.

Surviving Spouse's or Registered Domestic Partner's Potential Liability

The surviving spouse or registered domestic partner remains potentially liable for decedent's debts. For discussion of personal liability of heirs and legatees, see [step 5](#), above.

ARRANGE FOR SALE, LEASE, OR DISPOSITION OF PROPERTY

Use Title Company

Consider directing your client to a title company because:

- a. Title company personnel may help your client complete forms and close the transaction; and
- b. Most transactions will have to go through a title company or escrow agent and meet their requirements.

NOTE

You probably do not need to refer your client to a title company when the client intends to lease real property, because the client will usually be dealing only with a tenant.

Compare Title Companies

You or your client may find it advantageous to inquire at several title companies and find one that is more experienced in this procedure or more willing to cooperate with you.

Ascertain Documents Title Company Will Require

Ask the title company what documents it will need to close escrow, *e.g.*:

- a. A copy of decedent's last will.
- b. A written statement that:
 - (1) No probate is required; and
 - (2) The surviving spouse or registered domestic partner is claiming title to the property under [Prob C §13540\(a\)](#).

NOTE

Some title companies will require you to provide an opinion letter to the effect that there are no estate taxes or that all estate taxes have been paid.

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/When Handling Transfers of Small Estate Personal Property (Type 3 Property)/STEP 13. DETERMINE WHETHER AFFIDAVIT OR DECLARATION PROCEDURE IS APPROPRIATE TO CARRY OUT TRANSFERS OF SMALL ESTATE (TYPE 3 PROPERTY)

When Handling Transfers of Small Estate Personal Property (Type 3 Property)

STEP 13. DETERMINE WHETHER AFFIDAVIT OR DECLARATION PROCEDURE IS APPROPRIATE TO CARRY OUT TRANSFERS OF SMALL ESTATE (TYPE 3 PROPERTY)

OBJECTIVE

To use affidavit or declaration procedure to transfer ownership and/or possession of property that:

- a. Was owned by decedent at date of death;
- b. Belongs to your clients by reason of decedent's will or operation of intestate succession; and/or
- c. Requires another person (the "holder") either to:
 - (1) Deliver possession to your clients;
 - (2) Recognize your client's rights of ownership; or
 - (3) Substitute your client as real party in interest in a pending lawsuit. Prob C §13107.5.

WHEN AFFIDAVIT OR DECLARATION PROCEDURE IS APPROPRIATE

After determining that the estate qualifies as a "small estate" (see step 2, above) you should use the affidavit or declaration procedure for *all* estate transfers *except*:

- a. Real property transfers (see steps 41-43, below); and
- b. Transfers of automobiles, manufactured homes, mobilehomes, and other property registered with the Department of Motor Vehicles (DMV) or Department of Housing and Community Development (HCD). See steps 22-32, below.

WHEN PROCEDURE IS NOT NECESSARY

Your client does not need to use the affidavit or declaration procedure if:

- a. Another more informal method is available, *i.e.*, there is Type 1 property (see step 2, above); or
- b. The holder will transfer the property or recognize your client's rights *without* formal presentation of the affidavit or declaration.

TRANSFEREES OF PROPERTY

Your client can use the affidavit or declaration procedure to transfer small estate property to:

- a. Beneficiaries, if there is a will.
- b. Heirs, if there is no will.
- c. A sister-state personal representative. Prob C §§12570-12573. See Glossary.

NOTE

A sister-state personal representative does not include a foreign-national personal representative (see Glossary). A foreign-national personal representative cannot use this affidavit or declaration procedure to transfer personal property.

- d. A guardian or conservator of the estate of a person entitled to any of decedent's property. Prob C §13051(a).

- e. A trustee of a trust created during decedent's lifetime who is acting on behalf of the trust. Prob C §13051(b).
- f. A custodian nominated under the will to receive a gift to a minor beneficiary. Prob C §13051(c). See California Uniform Transfers to Minors Act (CUTMA) (Prob C §§3900-3925).
- g. An attorney-in-fact authorized under a durable power of attorney (see Glossary) on behalf of the beneficiary giving the power of attorney. Prob C §13051(e).

WHEN TO PROCEED

Proceed with the affidavit or declaration procedure on the 41st day after decedent's death, *provided* that no proceeding for administration of decedent's estate:

- a. Is pending; or
- b. Has been conducted in this state.

NOTE

Remember that small estate transfers by affidavit procedure may be allowed after probate has been conducted if the personal representative consents in writing to the transfer. Prob C §13108(a)(2). See step 3, above.

BEFORE PREPARING AFFIDAVIT OR DECLARATION

Before you prepare the affidavit or declaration:

- a. Obtain from your client all available evidence showing that decedent owned the property.
- b. When collecting bank accounts, check with the financial institution first to ascertain whether the bank has its own form under Prob C §13101. Some financial institutions have their own forms and will not readily accept an affidavit form presented by the attorney.

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/When Handling Transfers of Small Estate Personal Property (Type 3 Property)/STEP 14. PREPARE AFFIDAVIT OR DECLARATION AND SUPPORTING DOCUMENTS TO CARRY OUT SMALL ESTATE TRANSFERS (TYPE 3 PROPERTY)

STEP 14. PREPARE AFFIDAVIT OR DECLARATION AND SUPPORTING DOCUMENTS TO CARRY OUT SMALL ESTATE TRANSFERS (TYPE 3 PROPERTY)

PREPARE AFFIDAVIT OR DECLARATION

Do not deviate from the statutory format in [Prob C §13101](#) (see [Appendix 15](#)).

NOTE

For cost and efficiency purposes, consider using a paralegal or word processor for preparation of the affidavit or declaration.

Identification

Provide the following information:

- a. State that declarant is decedent's successor in interest (see [Glossary](#)); and
- b. Give decedent's name, and date and place of decedent's death.

Time Since Death

Recite the statutory language:

At least 40 days have elapsed since the death of the decedent, as shown in the certified copy of the decedent's death certificate attached to this affidavit or declaration.

NOTE

In the rare case in which there is no death certificate, see [Prob C §§200-204](#) and adjust the language in the affidavit or declaration.

Absence of Formal Proceedings

Recite either of the following, as appropriate:

- a. **No proceeding is now being or has been conducted in California for administration of the decedent's estate;**
or
- b. **The decedent's personal representative has consented in writing to the payment, transfer, or delivery to the affiant or declarant of the property described in the affidavit or declaration.**

Qualification as Small Estate

Recite the statutory language:

The current gross fair market value of the decedent's real and personal property in California, excluding the property described in [§13050](#) of the California Probate Code, does not exceed one hundred thousand dollars (\$100,000).

Property Description

- a. Describe property of decedent to be paid, transferred, or delivered to affiant or declarant:

- (1) You can list in one declaration all items of property to be transferred; but
- (2) Because each transaction is separate, it is usually preferable to prepare a separate affidavit or declaration for each specific item of property.

b. If the particular item of property being transferred is an obligation secured by a lien on real property, the affidavit or declaration must:

- (1) Include the recording reference to the instrument creating the lien; and
- (2) Contain a notary public's certificate of acknowledgment.

Identify Persons Executing

Identify each person executing the affidavit or declaration.

Identify Successor(s)

Set forth the name and right of each of decedent's successors to the described property. Prob C §13006.

If There Is a Will

If decedent died leaving a will, set forth:

- a. That there was a will;
- b. Name(s) and status of the sole beneficiary (or all beneficiaries) who take(s) a particular piece of property under decedent's will; and
- c. Name and capacity of trustee of a trust created during decedent's lifetime, if the will gives property to that trust.

If No Will

If decedent died without leaving a will, set forth:

- a. That successor(s) take(s) the property through intestate succession; and
- b. Name(s) of the sole person (or all the persons) who take(s) the property through intestate succession.

Declarant's Capacity

Recite the statutory language required for the circumstance:

a. *Declarant takes property for self:*

The affiant or declarant is the successor of the decedent (as defined in §13006 of the California Probate Code) to the decedent's interest in the described property (for discussion of identifying successor, see above).

b. *Declarant takes property as fiduciary on behalf of third person:*

The affiant or declarant is authorized under §13051 of the California Probate Code to act on behalf of the successor of the decedent (as defined in §13006 of the California Probate Code) with respect to the decedent's interest in the described property.

Cross-Reference: For discussion of transferees of the property and fiduciaries authorized under Prob C §13051, see step 13, above.

Declarant's Exclusive Rights

Recite the statutory language:

No other person has a superior right to the interest of the decedent in the described property.

Request for Transfer

Recite the statutory language:

The affiant or declarant requests that the described property be paid, delivered, or transferred to the affiant or declarant.

Hold Harmless Provision

State that the declarant will:

- a. Hold harmless the holder of decedent's property to be transferred; and
- b. Indemnify the holder against all liability, claims, demands, loss, damages, costs, and expenses that the holder may incur or suffer by reason of the transfer.

NOTE

Although not required by statute, a "hold harmless provision" is implicit in [Prob C §13106](#) and may facilitate the transfer.

Declaration

Recite the statutory language:

The affiant or declarant affirms or declares under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

ATTACH DEATH CERTIFICATE

Attach an original certified copy of the death certificate to each affidavit or declaration you present to a holder of property or transfer agent. [Prob C §13101\(d\)](#).

NOTE

In the rare case in which a death certificate is not available, see [Prob C §§200-204](#).

ATTACH COPY OF CONSENT AND LETTERS

Attach a copy of consent and letters if decedent's personal representative has consented to the payment, transfer, or delivery to affiant or declarant of the property described in the affidavit or declaration. [Prob C §13101\(e\)](#).

PROVE AFFIANT'S OR DECLARANT'S IDENTITY

Your client must provide "reasonable proof of identity" (see [Glossary](#)) of *each* person executing the affidavit or declaration to each holder of decedent's property. [Prob C §13104\(a\)](#). A notary's certificate of acknowledgment of the identity of the person executing the affidavit or declaration is "reasonable proof of identity." [Prob C §13104\(e\)](#).

Notary Public's Certificate of Acknowledgment

Your client *must* use a notary's certificate of acknowledgment of signature:

- a. To transfer a debt owed to decedent that is secured by a lien on real property (see discussion of complete transfers in [step 15](#), below); and
- b. For documents you will send out of state (a California declaration may not be acceptable).

NOTE

Consider always using the certificate of acknowledgment because it is required for out-of-state documents.

Other Proof of Declarant's Identity

If your client does not have a notary's certificate of acknowledgment identifying the affiant or declarant, you can provide reasonable proof of identification by ([Prob C §13104](#)):

- a. Having affiant or declarant execute the affidavit or declaration in the presence of the holder of the property; and
- b. Satisfying *one* of the following requirements:
 - (1) The person executing the affidavit or declaration is *personally* known to the holder, *and* this personal knowledge is noted on the affidavit or declaration;

(2) Your client provides to the holder of the property a written statement given under penalty of perjury by a person personally known to the holder that affirms the identity of the person executing the affidavit or declaration; or

(3) Your client provides to the holder an "official" proof of identity (see Prob C §13104(d)) and that proof is described on the affidavit or declaration, *e.g.*, California driver's license, identification card, or United States passport that is current or issued within the preceding 5 years.

ATTACH APPROPRIATE EVIDENCE OF DECEDENT'S OWNERSHIP OF PROPERTY

Your client should present evidence of decedent's ownership to the holder of the property if (Prob C §13102(a)):

- a. Decedent had such evidence of ownership; and
- b. The holder had the right to require presentation of the evidence before paying, delivering, or transferring the property to decedent.

If No Evidence of Ownership

If evidence of ownership is not presented to the holder, you risk that the holder will (Prob C §13102(b)):

- a. Require the person presenting the affidavit or declaration to provide the holder with a bond or undertaking in an amount sufficient, as reasonably determined by the holder, to provide complete indemnity to the holder; or
- b. Not require the bond, but instead require the transferee to agree to indemnify the holder in the event that the holder suffers any loss as a consequence of the transfer.

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/When Handling Transfers of Small Estate Personal Property (Type 3 Property)/STEP 15. COMPLETE SMALL ESTATE TRANSFERS (TYPE 3 PROPERTY)

STEP 15. COMPLETE SMALL ESTATE TRANSFERS (TYPE 3 PROPERTY)

PRESENT DOCUMENTS TO HOLDER

Present the affidavit or declaration that complies with the statute (see [step 14](#), above) to the holder of the property (with necessary attachments and any appropriate evidence of ownership or substitute). On presentation:

- a. You are then *entitled* to receive decedent's property from its holder ([Prob C §13105\(a\)\(1\)](#)); and
- b. A transfer agent of a security *shall* change the registered owner on the books of the corporation ([Prob C §13105\(a\)\(2\)](#)).

Note Special Rules Governing Certain Holders

Certain holders of property may impose special rules on the successor before the property is released:

- a. Personal representative of another estate ([Prob C §13107](#));
- b. Public administrator in charge of decedent's estate ([Prob C §13114\(a\)](#)); and
- c. Coroner ([Prob C §13114\(b\)](#)).

EXPLAIN NO LIABILITY TO HOLDER

If a property holder fears that transferring the property to your clients may expose the holder to liability, assure the holder that ([Prob C §13106](#)):

- a. Compliance with the statutory requirements discharges the holder from any further liability with respect to the money or property;
- b. The holder may rely in good faith on the statements in the affidavit or declaration;
- c. The holder has no obligation to inquire into the truth of any statement in the affidavit or declaration; and
- d. The holder is not liable for any taxes due to the state of California by reason of the transfer.

DEMAND TRANSFER FROM ANY HOLDER REFUSING TO PERFORM

If a holder of decedent's property refuses, without good cause, to transfer the property to your clients, you may ([Prob C §13105\(b\)](#)):

- a. Demand the transfer; and
- b. Inform the holder of the consequences of refusal, *i.e.*:
 - (1) You or your client may bring an action to recover the property or to compel payment; and
 - (2) If the court finds that the holder acted unreasonably in refusing to pay, deliver, or transfer the property, it may award attorney fees against the holder.

RECORD TRANSFERS OF DEBTS SECURED BY REAL PROPERTY

Your client is required ([Prob C §13106.5](#)) to record the transfer if the transferred property is a debt secured by real property, *e.g.*:

- a. Decedent was the beneficiary of a deed of trust that secured a note; or
- b. Decedent had filed a mechanic's lien to enforce payment of charges for improvements to real property.

What to Do

You or your client records the following in the office of any county recorder where the instrument creating the security interest or lien has been recorded (Prob C §13106.5):

- a. Affidavit or declaration you have prepared to carry out the transfer;
- b. Recording reference of the instrument creating the lien; and
- c. Notary's certificate of acknowledgment identifying each person executing the affidavit or declaration.

Advantages of Recording

By recording these documents:

- a. You give your clients all the benefits of the security of the lien as if decedent had assigned it to them (Prob C §13106.5(b)); and
- b. Other parties interested in the real property can and must recognize your clients as lienholders (Prob C §13106.5(c)-(d)).

© The Regents of the University of California

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/When Transferring Multiple Party Assets (Type 1 Property)/STEP 16. TRANSFER MULTIPLE PARTY BANK ACCOUNTS (INCLUDING PAY ON DEATH (POD) ACCOUNTS)

When Transferring Multiple Party Assets (Type 1 Property)

STEP 16. TRANSFER MULTIPLE PARTY BANK ACCOUNTS (INCLUDING PAY ON DEATH (POD) ACCOUNTS)

WHAT KIND OF DEPOSIT TO TRANSFER

You will transfer a deposit of funds with a financial institution that complies with the terms of a signature card or other form of contract agreement providing that title passes to a specified survivor(s) in the event of the death of an owner of the account.

MULTIPLE PARTY ACCOUNTS DEFINED

A multiple party account is any of the following types of bank accounts: joint tenancy, pay on death (POD), and Totten trust.

Joint Tenancy Bank Account

A joint tenancy bank account is an account payable on request to one or more of two or more parties, whether or not mention is made of any right of survivorship. Prob C §5130.

NOTE

A joint tenancy between the decedent and a former spouse, created before or during the marriage, is severed if the former spouse is not the transferor's surviving spouse (see Prob C §78) at the time of death, because the marriage has been dissolved or annulled, unless an exception under Prob C §5601(b) applies. Prob C §5601(a). See "Type 1 Property," step 2, above. Former domestic partners are treated the same as former spouses under Fam C §297.5.

Pay on Death Bank Account

A pay on death (POD) bank account is an account payable on request to (1) one person during that person's lifetime, and on that person's death to one or more POD payees, or (2) one or more persons during their lifetimes, and on the death of all of them to one or more POD payees. Prob C §5140.

a. A POD payee or beneficiary of a trust account becomes a party to the account only on surviving the original payee or trustee. Prob C §5136.

b. On the death of one of two or more parties, sums remaining on deposit at the death of a party belong to the surviving party or parties, not the estate, unless there is clear and convincing evidence of a different intent. Prob C §5302(b)(1).

c. When a sole party or the survivor of two or more parties dies, any sums remaining on deposit belong to the POD payee(s). Prob C §5302(b)(2).

NOTE

Nonprobate transfers to a former spouse by an instrument executed before or during the marriage fail if the former spouse is not the transferor's surviving spouse as defined in Prob C §78, because the marriage has been dissolved or annulled. Prob C §5600. Former domestic partners are treated the same as former spouses under Fam C §297.5. If the POD payee is a surviving spouse, see step 2, above.

Totten Trust Bank Account

A Totten trust bank account:

- a. Is an account in the name of one or more parties as trustee for one or more beneficiaries.
- b. Has a deposit agreement identifying the beneficiary and the beneficiary's address.
- c. Is established by:

- (1) The form of the account; and
- (2) A deposit agreement with the financial institution (not a separate trust agreement).

NOTE

It is not essential that payment to the beneficiary be mentioned in the deposit agreement.

- d. Has assets that consist of the sums deposited in the account, and not any other property.

Example: You or your client can usually ascertain a Totten trust form of ownership from the title on the bank contract, which names the owner as, *e.g.*, "Jane Smith, Trustee for Joan Smith."

- e. Belongs to the beneficiary (*e.g.*, "Joan Smith") on the death of the trustee (*e.g.*, "Jane Smith").

NOTE

On the death of the trustor of a valid Totten trust, the balance of the trust account passes directly to the named beneficiary and will not be subject to probate administration in the deceased trustor's estate. If the named beneficiary is a former spouse or registered domestic partner, see "Type 1 Property," [step 2](#), above.

DETERMINE SCOPE OF YOUR INVOLVEMENT

Usually, you will not handle the transfer because your client will find it easier and less expensive to go to the bank to obtain assistance.

LEARN PROCEDURES

Even though you usually will not handle the transfer, become familiar with these transfer procedures in order to:

- a. Answer any questions; or
- b. Assist your client, if appropriate.

WHY USE THESE PROCEDURES

These procedures are necessary to prove the fact of a decedent's death to the satisfaction of a financial institution in order to obtain title to an account or to withdraw funds.

DETERMINE MULTIPLE PARTY OWNERSHIP

You or your client can usually ascertain this form of ownership from:

- a. Signature card;
- b. Bank statement; or
- c. Other form of agreement with the institution that provides that title passes to the survivor(s) if one owner dies.

NOTE

Look for the abbreviations "JTWRs" (Joint Tenant With Right of Survival) or "WRS" (With Right of Survival), which often appear on account statements, signature cards, or other agreements.

DETERMINE HOW TO TRANSFER OR COLLECT MULTIPLE PARTY ACCOUNT

You or your client should contact the financial institution and determine what documents it will require, *e.g.*:

- a. A certified copy of the death certificate (if no death certificate is available, see [Prob C §§200-204](#)); and
- b. A demand instrument, *e.g.*:
 - (1) Savings account passbook; or

(2) Check drawn for balance of account.

IF SPOUSE OR DOMESTIC PARTNER IS BENEFICIARY

A Totten trust account may be transferred without probate administration under Prob C §§13100-13115.

Required Action

Determine what action the bank will require, *e.g.*:

- a. Whether your client will have to go personally to the institution;
- b. What proof of identity your client will have to present; and
- c. Whether he or she will have to present a copy of the death certificate.

CARRY OUT TRANSFER

You or your client should comply with the institution's requirements and obtain a check made payable to the appropriate person.

NOTE

Caution clients to retain account passbooks and statements for tax purposes. You may need these bank records for preparation of federal estate returns and to substantiate that the account(s) was (were) held in joint tenancy or community property.

© The Regents of the University of California

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/When Transferring Multiple Party Assets (Type 1 Property)/STEP 17. TRANSFER UNITED STATES TREASURY BILLS OR NOTES

STEP 17. TRANSFER UNITED STATES TREASURY BILLS OR NOTES

TRANSFER OR REDEEM U.S. TREASURY OBLIGATIONS

General Information

Obtain information by:

- a. Going to the Bureau of the Public Debt's TreasuryDirect website, <http://www.treasurydirect.gov>, where many treasury bill and note transactions can be performed; or
- b. Calling TreasuryDirect at (800) 722-2678 or writing to the address for your local customer contact, available on the above website.

DETERMINE WHO WILL TRANSFER PROPERTY

You or your client:

- a. Should engage a commercial bank to transfer or reissue U.S. treasury bills and notes; or
- b. Can handle transfer or reissue of the treasury bills or notes through the Federal Reserve Bank (see contact information, above).

NOTE

Treasury bills and notes must be *redeemed* on the secondary market (by a commercial bank or stockbroker). The Federal Reserve Bank will not handle the redemption of treasury bills and treasury notes.

OBTAIN OWNERSHIP DOCUMENTS, IF APPROPRIATE

Determine what interests of decedent are not evidenced by documents, *e.g.*, decedent's interest in:

- a. Treasury bills (payable within 1 year or less from date of issue);
- b. Treasury notes that are not evidenced by certificate.

NOTE

Some U.S. treasury notes (payable more than 1 year or less from date of issue) are evidenced by certificates, and some are not.

DESIGNATION OF TITLE

Treasury bills and notes are held in the following forms of title:

- a. Sole ownership;
- b. Joint tenancy (two names with "or" between the names (*e.g.*, "Andy Rand or Jennifer Rand"));
- c. Joint tenancy with right of survivorship (two names with "and" between the names and "JTWRS" shown at the end of the names (*e.g.*, "Andy Rand and Jennifer Rand, JTWRS")); or
- d. Joint tenancy without right of survivorship (two names with "and" between the names and "JTWORS" shown at the end of the names (*e.g.*, "Andy Rand and Jennifer Rand, JTWORS")).

NOTE

Joint tenancy without right of survivorship has the same effect as tenants in common.

HANDLING TRANSFER OR REDEMPTION THROUGH BANK

Generally, the bank will require your client to submit:

- a. Completed new account application for investment services (which will be provided by the bank);
- b. Certified death certificate of decedent;
- c. Letters testamentary (probate) or declaration under Prob C §13100 (no probate);
- d. Affidavit of domicile;
- e. Completed Request for Taxpayer Identification Number and Certification (IRS Form W-9); and
- f. Service fee.

HANDLING TRANSFER THROUGH FEDERAL RESERVE BANK

To *reissue* ownership of treasury bills and notes to the surviving joint owner, generally the Federal Reserve Bank will require your client to submit:

- a. New Account Request (Form PD F 5182) (see Appendix 28);
- b. Security Transfer Request (Form PD F 5179) (submit one for each CUSIP number; see Appendix 29);
- c. A certified certificate of death, if the first named owner on the certificate is decedent; and
- d. Letter of instructions to Federal Reserve Bank.

EXECUTE DOCUMENTS

New Account Request

Sign and date New Account Request (Form PD F 5182) (see Appendix 28):

- a. You do not need to have the signature guaranteed by an appropriate bank officer.
- b. If you are requesting a new account in the names of two individuals, either may sign the request, but if the second named owner signs, IRS Form W-9 signed by the first named owner must be submitted with the request.

Security Transfer Request

Have client sign Security Transfer Request (Form PD F 5179) (see Appendix 29) in front of an appropriate bank or savings and loan officer authorized to make *signature or medallion* guaranties.

NOTE

A notary public acknowledgment is not acceptable.

Mailing Method

Send by certified mail, return receipt requested.

REDEEMING BILLS OR NOTES

To *redeem* treasury bills or notes *on the secondary market* (by a commercial bank or stockbroker), generally the Federal Reserve Bank will require your client to submit:

- a. Security Transfer Request (Form PD F 5179) (see Appendix 29); and
- b. Certified death certificate for the deceased joint owner.

How Long It Takes

The redemption through a bank or stockbroker can take from 2 to 4 weeks.

Bank Mails Proceeds

The bank or stockbroker will mail the proceeds to your client's address shown on the Security Transfer Request (Form PD F 5179).

© The Regents of the University of California

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/When Transferring Multiple Party Assets (Type 1 Property)/STEP 18. TRANSFER UNITED STATES BONDS

STEP 18. TRANSFER UNITED STATES BONDS

NOTE

United States savings bonds Series E and H were issued until 1980. Series HH bonds were issued from 1980 until September 1, 2004. Series EE bonds have been issued since 1980 and are still being issued. Series I bonds have been issued since 1998 and are still being issued. Information about savings bonds is available at the Bureau of the Public Debt's TreasuryDirect website, <http://www.treasurydirect.gov>.

REDEEM OR REISSUE

Confer with your client to determine whether he or she would prefer:

- a. Reissuance, *i.e.*, an "in-kind" distribution of bonds reissued in the beneficiary's name; or
- b. Redemption, *i.e.*, cash distribution.

DETERMINE WHO WILL HANDLE TRANSFER

Determine whether:

- a. A commercial bank will redeem or reissue U.S. savings bonds; or
- b. You or your client can handle the reissue or redemption of the U.S. savings bonds through the:

Federal Reserve Bank of Minneapolis
P.O. Box 214
Minneapolis, MN 55480-0214
(800) 553-2663

NOTE

Series H/HH bonds must be redeemed through the Federal Reserve Bank.

DESIGNATION OF TITLE

United States savings bonds are issued in several forms to individuals, *e.g.*:

- a. Single ownership (no co-owner or POD beneficiary);
- b. Co-ownership (*e.g.*, "Andy Rand or Jennifer Rand");
- c. Pay on death (POD) beneficiary (*e.g.*, "Andy Rand POD: Jennifer Rand");
- d. Trustee(s) (*e.g.*, "Andy Rand and Jennifer Rand, Trustees UTD 3/4/90"); and
- e. Legal guardian or custodian (*e.g.*, "Andy Rand and Jennifer Rand, Custodians for _ _[*name of ward or minor*]- _").

CHECK WITH INSTITUTION FOR PROCEDURES

Check with bank or Federal Reserve Bank about which procedure you should use and any additional requirements. See below for sample procedures that have been used successfully to accomplish reissue or redemption of U.S. savings bonds.

HANDLING REDEMPTION (SAMPLE PROCEDURES)

Series E/EE or I

Your client can redeem Series E/EE or I bonds *immediately* by taking the bonds and adequate identification directly to a

commercial bank that handles these transactions.

NOTE

There is a \$1000 per transaction cap on redeeming E/EE and I bonds at a commercial bank. To redeem more than \$1000 in bonds, you must send the bonds to the Federal Reserve Bank.

Series E/EE, H/HH, or I in Small Estate or Probate Estate

Your client can redeem Series E/EE, H/HH, or I bonds using small estate or probate estate procedures:

a. If small estate procedures are used, submit:

- (1) Agreement and Request for Disposition of a Decedent's Treasury Securities (Form PD F 5394) (see [Appendix 30](#)) filled out and signed by all persons entitled to redeem bonds;
- (2) A copy of the small estate affidavit (including certified copy of death certificate); and
- (3) The bonds.

b. If a personal representative is requesting distribution to the persons entitled, submit:

- (1) Request by Fiduciary for Distribution of United States Treasury Securities (Form PD F 1455) (see [Appendix 31](#));
- (2) Special Form of Request for Payment of United States Savings and Retirement Securities Where Use of a Detached Request Is Authorized (Form PD F 1522) (see [Appendix 32](#));
- (3) Certified copy of death certificate;
- (4) Certified copy of letters showing appointment within 12 months of presentation of bonds; and
- (5) The bonds.

c. If small estate procedures are not used, the estate will not be formally administered, and the current redemption value of the estate's bonds is \$100,000 or less, submit:

- (1) Disposition of Treasury Securities Belonging to a Decedent's Estate Being Settled Without Administration (Form PD F 5336) (see [Appendix 33](#));
- (2) Certified copy of death certificate; and
- (3) The bonds.

Redemption by Trustee on Behalf of Trust

The trustee needs only to sign the reverse side of the bond and submit pertinent pages from the trust certified by an attorney or trustee.

NOTE

If redemption is through the Treasury Department, Bureau of Public Debt on termination of the trust, the trustee should submit Request by Fiduciary for Distribution of United States Treasury Securities (Form PD F 1455) (see [Appendix 31](#)).

Redemption by Legal Guardian or Custodian

The legal guardian or custodian needs only to sign the reverse side of the bond and submit with court-appointed papers, if applicable.

NOTE

Be aware that banks will usually provide the forms necessary for redemption but will ask the beneficiary to complete the forms for the bank to process.

HANDLING REISSUE (SAMPLE PROCEDURES)

To have U.S. savings bonds Series E/EE, H/HH, or I reissued, the client takes the following documents to a commercial bank that is an issuing agency of the Federal Reserve Bank:

Series E/EE, H/HH, or I in Probate Estate

Submit Request to Reissue United States Savings Bonds (Form PD F 4000) (see [Appendix 34](#)) for all paper savings bond reissues except for reissues to a personal trust.

Series E/EE, H/HH, or I to Trustee Acting on Behalf of Trust

Submit Request to Reissue United States Savings Bonds to a Personal Trust (Form PD F 1851) (see [Appendix 35](#)).

HAVE ADDITIONAL DOCUMENTS AVAILABLE

The institution may require additional documents, *e.g.*:

- a. Certified copy of death certificate of deceased owner;
- b. Original savings bonds;
- c. Proof of a checking or savings account at the branch (or client may be required to establish an account before the bank will handle the transactions);
- d. Personal identification (*e.g.*, driver's license, United States passport, or California identification card) (see [Prob C §13104\(d\)](#)); or
- e. If bond is in decedent's estate:
 - (1) A copy of decedent's will or letters testamentary;
 - (2) Small Estate Declaration under [Probate Code §13100](#), if applicable (see "Qualification as Small Estate," [step 14](#), above); or
 - (3) Request for Taxpayer Identification Number and Certification (IRS Form W-9), signed by co-owner or beneficiary if your client is reissuing Series H/HH bonds.

EXECUTE DOCUMENTS

A person executing U.S. Treasury forms must sign *before* an appropriate bank or savings and loan officer authorized to guarantee signatures. *A notary public acknowledgment is not acceptable.*

WHEN USING COMMERCIAL BANK

The bank will assemble the documentation and forward the necessary forms to the Federal Reserve Bank. The Federal Reserve Bank will return the reissued bonds or proceeds as instructed.

WHEN USING FEDERAL RESERVE BANK

Send certified mail, return receipt requested, and forward all documentation to:

- a. Department of the Treasury, Bureau of the Public Debt, P.O. Box 7012, Parkersburg , WV 26106-7012 (Form PD F 1851); or
- b. Treasury Retail Securities Site, P.O. Box 299, Pittsburgh, PA 15230-0299, or P.O. Box 214, Minneapolis, MN 55480-0214 (Form PD F 4000).

STEP 19. TRANSFER JOINT TENANCY STOCKS, CORPORATE BONDS, AND MUTUAL FUNDS

ASCERTAIN FORM OF OWNERSHIP

You can usually determine the form of ownership from:

- a. Face of certificate, bond, or note;
- b. Name(s) on account statement; or
- c. IRS Form 1099.

DESIGNATION OF TITLE

Joint Tenancy

For joint tenancy, the instrument will read "joint tenants," "JTWRS," or "WRS."

NOTE

You may decide that a surviving spouse or registered domestic partner will benefit from a determination that securities apparently held in the form of joint tenancy are actually community property. For discussion of using spousal or domestic partner property petition, see [step 9](#), above. If the surviving joint tenant is a former spouse or registered domestic partner, see "Type 1 Property," [step 2](#), above.

Tenants in Common

For tenants in common, two or more names will appear but without indication of joint tenancy (surviving tenant in common will retain his or her ownership share).

Sole Ownership

For sole ownership, only decedent's name will appear.

Joint Tenancy Without Right of Survivorship

For joint tenancy without right of survivorship, the instrument will read "joint tenants without right of survivorship" or "JTWORS." JTWORS has the same effect as tenants in common.

DETERMINE WHO WILL TRANSFER PROPERTY

Discuss with your client the most effective way to transfer property:

- a. Usually it is simpler and less expensive to have a stockbroker carry out the transfers for joint tenancy stocks, corporate bonds, and mutual funds, *e.g.*:
 - (1) A stockbroker your client has used in the past;
 - (2) Decedent's stockbroker; or
 - (3) A stockbroker specially employed to carry out the transfers.
- b. Review the procedures set forth below to assist your client, answer any questions, or carry out the transfers, if appropriate.

OBTAIN DOCUMENTS OF OWNERSHIP, IF APPROPRIATE

Obtain from your client or from decedent's papers any documents evidencing ownership of the property, *e.g.*:

- a. Stock certificates;
- b. Corporate bonds; or
- c. Statements for mutual funds.

DOCUMENTS TO PRESENT TO PRIVATE PERSONS OR INSTITUTION

To transfer, you will need to present the following documents:

- a. Certified copy of death certificate.
- b. Any original stock certificate, corporate bond, or other instrument (if lost, see discussion of lost stock certificate or security instrument in this step, below).
- c. Affidavit of Domicile, used to avoid transfer taxes imposed by New York State, where most transfer agents, mutual funds, and other institutions are located (see [Appendix 2](#)).
- d. Stock or Bond Power, used to appoint the transfer agent or stockbroker as client's "attorney in fact" to carry out the transfer, with "signature guaranty" by bank official or stockbroker.

NOTE

Duplicate title of ownership *exactly* on any stock or bond power, or use the assignment on the reverse side of Stock or Bond Power (see [Appendix 3](#)).

- e. Letter of instructions to, *e.g.*:
 - (1) Reissue the security identifying your client as the owner; or
 - (2) Sell the security and provide an address to which proceeds should be sent.

NOTE

The surviving joint owner must sign the letter of authorization exactly as the joint owner's name appears on the account or certificate.

HOW TO TRANSFER MUTUAL FUNDS

Contact company where mutual fund is held to ascertain whether company will accept a letter from surviving joint tenant instead of a stock power:

- a. Generally, the same documentation required by a stock brokerage or transfer agent to transfer stocks and bonds is required to transfer mutual funds to a surviving joint tenant; and
- b. Most mutual funds do not issue certificates, but statements are generally mailed to the owner.

IF STOCK CERTIFICATE OR SECURITY INSTRUMENT IS LOST

If stock certificate or security instrument is lost:

- a. Notify broker or transfer agent to place a stop transfer against the certificate; and
- b. Determine from transfer agent or stockbroker what documents will be required to obtain a replacement certificate or instrument.

Requirements for Replacement

Generally, your client will be required to present all of the following:

- a. Notarized Affidavit of Loss (obtain form from transfer agent or stockbroker).
- b. Affidavit of Domicile (see "Documents to Present to Private Persons or Institution" in this step, above).

c. Stock or Bond Power with signature guaranty (see "Documents to Present to Private Persons or Institution" in this step, above).

d. IRS Form W-9 for new owner:

(1) This form reports social security number or IRS identification number.

(2) If form is not provided to the transfer agent, the company will withhold 20 percent from dividends or interest and send it to the IRS.

e. Letter of instructions.

f. Bond from recognized surety company indemnifying transfer agent for loss through your client's fraud (ask transfer agent for name of a surety company).

Cost of Replacement

Depending on the value of the security, you can expect your client to pay:

a. A bond premium of between \$10 and \$300; and

b. A relatively small fee for the transfer agent to replace the lost certificate.

Processing Time

The procedure to replace and reissue or sell the stock or bond can take as long as 3 months.

© The Regents of the University of California

STEP 20. TRANSFER JOINT TENANCY REAL PROPERTY BY AFFIDAVIT

CONFIRM JOINT TENANCY OWNERSHIP

Confirm joint tenancy form of ownership by reviewing deed provided by surviving joint tenant.

NOTE

A grant deed signed by decedent conveying separate property to himself and spouse as joint tenants satisfied "express declaration" requirement of Fam C §852. *Estate of Bibb* (2001) 87 CA4th 461, 468, 104 CR2d 415. Compare *Cecconi v Cecconi* (*In re Cecconi*) (Bankr ND Cal 2007) 366 BR 83 (transfer of separate property to revocable trust did not transmute asset, even though trust stated all assets listed on attached schedule were community property; recital did not expressly state that wife was effecting change in character or ownership of her interest in property).

If there are any doubts about title:

- a. Obtain a preliminary title report and review record title; and
- b. Review chain of title and documents at the county recorder's office.

NOTE

If the surviving joint tenant is a former spouse or registered domestic partner, see "Type 1 Property," step 2, above.

COMMUNITY PROPERTY WITH RIGHT OF SURVIVORSHIP

If the deed declares that the property is community property with right of survivorship, the property passes on death to the surviving spouse or registered domestic partner without administration, in the same manner as joint tenancy property. See CC §682.1; Decedent Estate Prac §4.5.

How Property Is Treated

Property owned in this form retains all the other features of community property (including receipt of a new basis on death for both halves under IRC §1014 and, for decedents dying in 2010, eligibility for allocation of aggregate basis increase for both halves under IRC §1022).

DETERMINE IF PROPERTY WILL BE REAPPRAISED

Review real property tax consequences and determine whether the transfer will trigger a reappraisal.

General Rule

The value of real property is reappraised for property tax purposes whenever there is a change in ownership. Rev & T C §50.

Exclusion for Some Terminations of Joint Tenancy Interests

There is no reappraisal when (see Rev & T C §65):

- a. One joint tenant dies and the title vests entirely in the other joint tenant(s); and
- b. The new owner was an owner or the spouse of an owner before the joint tenancy was created.

Other Exclusions

Numerous other transfers do *not* trigger reappraisal, *e.g.*, transfers between spouses on death of one spouse. See step 40, below, concerning tax consequences. Rev & T C §63(b).

CONSIDER USING TITLE COMPANY

Ascertain whether it is advantageous to work with a title company, *e.g.*, because:

a. Title companies have:

- (1) Affidavit—Death of Joint Tenant forms; and
- (2) Established procedures for transferring joint tenancy real property; and

b. It will be less expensive for your client to use a title company and complete the procedure with help from its personnel.

DETERMINE SCOPE OF YOUR INVOLVEMENT

Usually, you will not handle the transfer because your client may find it easier and less expensive to use a title company to record the documents.

LEARN PROCEDURES

Even though you usually will not handle the transfer, become familiar with this transfer procedure in order to:

- a. Answer any questions; or
- b. Assist your client, if appropriate.

HAVE CLIENT OBTAIN AND SUBMIT APPROPRIATE TAX FORMS

Your client can usually save money by going personally to the county assessor's office.

Obtain Appropriate Forms

Have your client obtain from county tax assessor's office:

- a. Change in Ownership Statement (COS) (Rev & T C §480) (see Appendix 14) to:
 - (1) Notify tax assessor of ownership change; and
 - (2) Claim interspousal/interpartner and/or joint tenancy exclusions set forth above; and
- b. Preliminary Change of Ownership Report (PCOR) (Rev & T C §480.3) (see Appendix 14A).

NOTE

The forms will vary with each county. All counties must implement use of the COS and PCOR in Appendixes 14 and 14A by January 1, 2011. Letter to Assessors 2010/038 (Aug. 11, 2010). Contact the assessor's office in the county where the property is located to obtain the form required by a particular county. The COS mirrors the revised PCOR.

c. Parent-Child/Grandparent-Grandchild Exclusion Form (Proposition 58) (Form BOE-58-AH or Form BOE-58-G) if you are claiming the exclusion based on a parent-child or grandparent-grandchild transfer (Rev & T C §63.1). See step 40, below, and Appendixes 36-37.

Submit Forms

Submit completed forms to the county assessor's office where the real property is located:

- a. The COS must be filed to satisfy duty of notification (Rev & T C §480(b)) and obtain an early reappraisal:
 - (1) For all real property transferred at death that is not subject to probate proceedings, within 150 days after the date of death; or
 - (2) For real property that is subject to probate proceedings, before or at the time the inventory and appraisal is filed.
- b. The PCOR must be filed when you or your client record(s) the deed and/or other documents to carry out the transfer (Rev & T C §480.3). See "Record Proper Documents" in this step, below.

Transferee's Signature May Be Required

Check county requirements: Some county assessor's offices require the transferee, not the attorney or personal representative, to sign the Preliminary Change of Ownership Report and the Parent-Child/Grandparent-Grandchild Exclusion Form.

OBTAIN AND PREPARE AFFIDAVIT

Complete or prepare the following:

- a. Affidavit—Death of Joint Tenant (use form from title company or the form in [Appendix 1](#); see also [Appendix 38](#) for affidavit regarding community property with right of survivorship);
- b. Property description for affidavit:
 - (1) Be careful to ensure accuracy;
 - (2) Provide assessor's parcel number (APN) under legal description.

Have Affidavit Executed

- a. Have surviving joint tenant execute affidavit in front of a notary public.
- b. If someone other than the surviving joint tenant must execute the affidavit on the survivor's behalf (*e.g.*, a conservator), attach a certified copy of the document establishing affiant's official capacity.

NOTE

Joint tenancy title to real property may also be terminated by a petition to determine fact of death under [Prob C §§200-204](#). Although this procedure has fallen into disuse since repeal of the California inheritance tax, it is still useful when a certified copy of the death certificate cannot be obtained (*e.g.*, when the decedent dies in a foreign country from which it is difficult to obtain a death certificate). The decree can be obtained ex parte when there is no opposition to the petition. [Prob C §203\(c\)](#). See [Decedent Estate Prac §§2.17, 2.22](#).

RECORD PROPER DOCUMENTS

Record at county recorder's office:

- a. Affidavit;
- b. Certified death certificate (in the rare case that no death certificate is available, see [Prob C §§200-204](#)); and
- c. Preliminary Change of Ownership Report (Form BOE-502-A) (see [Appendix 14A](#)) and other tax forms.

IF CAL-VET PURCHASE

If the property was purchased under a Cal-Vet Program, there probably is life insurance to pay off the contract. To obtain information, contact:

Department of Veterans Affairs
Regional Office and Insurance Center
P.O. Box 8079
Philadelphia, PA 19101
(800) 827-1000

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/When Transferring Multiple Party Assets (Type 1 Property)/STEP 21. TRANSFER CONTENTS OF JOINTLY HELD SAFE DEPOSIT BOX

STEP 21. TRANSFER CONTENTS OF JOINTLY HELD SAFE DEPOSIT BOX

WHAT TO DO

You or your client should:

a. Ascertain whether contents of safe deposit box are held in joint tenancy (even if box is held in joint tenancy, that does not establish that contents are held in joint tenancy ([CC §683.1](#))).

NOTE

For discussion of procedures applicable when contents are not held in joint tenancy, see [step 38](#), below.

b. Ascertain whether only one signature is required to gain access to the box (banks will generally release a joint safe deposit box to surviving tenant; county treasurer's office no longer requires an inventory of the safe deposit box).

c. Be prepared to provide a certified copy of the death certificate for the deceased joint tenant, if required.

NOTE

A cosignatory on a safe deposit box is always permitted to enter the box, whether or not the cosignatory is an executor or a family member.

IF DISPUTE EXPECTED

If there is any dispute expected between the surviving tenant and personal representative or survivor-in-interest, it may be advisable to arrange for the personal representative, the successor-in-interest, and/or their attorneys to be present at the first box opening to review the contents and titles.

IF THERE IS A WILL

If there is a will, the bank will permit a person who has a key, on proof of identity, to search for the will. [Prob C §331](#).

© The Regents of the University of California

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/When Transferring Motor Vehicles, Mobilehomes, and Other State-Registered Property/STEP 22. IDENTIFY STATE-REGISTERED PROPERTY AND PROPER AGENCY TO HANDLE TRANSFER

When Transferring Motor Vehicles, Mobilehomes, and Other State-Registered Property

STEP 22. IDENTIFY STATE-REGISTERED PROPERTY AND PROPER AGENCY TO HANDLE TRANSFER

OBJECTIVE

To identify state-registered property in order to comply with statutory and regulatory requirements to the satisfaction of a government agency for transferring title and registration of the property to a surviving joint tenant.

WHAT KIND OF PROPERTY TO TRANSFER

State-registered property includes:

- a. Vessels *registered* under Division 3 beginning at Veh C §4000, *e.g.*, motor vehicles, motor homes, trailers, and miscellaneous equipment used on public highways;
- b. Offroad vehicles *titled* under Division 16.5 beginning at Veh C §38000, *e.g.*, all-terrain vehicles, motorcycles, snowmobiles, sand buggies, and jeeps;
- c. Vessels *numbered* under Division 3.5 beginning at Veh C §9840, generally including seaplanes and most small watercraft not documented or numbered under federal law, *excluding* sailboats and rowboats of 8 feet or less;
- d. Vehicles *registered* under Division 13 beginning at Health & S C §18000, including manufactured homes, mobilehomes, commercial coaches, truck campers, and floating homes.

NOTE

Because of confusion regarding the difference between "manufactured housing" and "mobilehomes," definitions were added to the Health and Safety Code. The definitions are the same, except manufactured homes are structures built on or after June 15, 1976 (Health & S C §18007), and mobilehomes were constructed before June 15, 1976 (Health & S C §18008). The changes are not intended to cause any substantive change in treatment. Health & S C §18000.

DETERMINE APPROPRIATE DEPARTMENT

Refer to the current registration to determine which department will handle the transfer, *e.g.*, Department of Motor Vehicles (DMV) or Department of Housing and Community Development (HCD):

NOTE

A local automobile association may help you determine the appropriate registration and transfer department.

Check Vehicle to Determine Registration

If you are uncertain about the appropriate department and cannot locate any ownership or registration forms:

- a. Inspect the vehicle and look for:
 - (1) Vehicle Identification Number (VIN) (used by DMV); or
 - (2) Housing and Urban Development (HUD) or Department of Housing (DOH) number assigned to each manufactured home or mobilehome, located on the lower left corner of the mobilehome or on the main door (used by HCD).
- b. Once the number is located, check with agencies (DMV, HUD, DOH) for assistance with registration information.

DMV-Registered Property

DMV handles transfers of automobiles and other vehicles registered with it (see Veh C §§4000, 9840, 38012), *e.g.*:

- a. Mobilehomes and commercial coaches (up to 40 feet in length and 8 feet in width);
- b. Motor homes (all sizes);
- c. Camp trailers up to 16 feet in length from trailer hitch to rear of trailer and up to 8 feet in width (if either dimension exceeds these limitations, the trailer must be registered with the HCD);
- d. Trailer coaches up to 40 feet in length from trailer hitch to rear of trailer and up to 8 feet in width (if either dimension exceeds these limitations, the trailer coach must be registered with the HCD);
- e. All-terrain vehicles;
- f. Snowmobiles and sand buggies; and
- g. Movable water vessels that are:
 - (1) Motor-driven or sail-powered; or
 - (2) Over 8 feet and less than 30 feet in length.

NOTE

Vessels without motors or sails and under 8 feet in length do not need to be registered. Vessels over 30 feet in length are registered with the Coast Guard.

HCD-Registered Property

HCD handles the transfer of certain manufactured homes, mobilehomes, commercial coaches, camp trailers or trailer coaches, truck campers, *all* floating homes, and other property registered with HCD (see Health & S C §§18010, 18075-18075.55):

- a. Mobilehomes or manufactured homes more than 40 feet in length or 8 feet in width and *not permanently affixed* to a foundation (if permanently affixed, it is real property).

NOTE

The definitions of "mobilehome" and "manufactured home" were amended to specify that manufactured homes are structures built on or after June 15, 1976 (Health & S C §18007), and mobilehomes were constructed before June 15, 1976 (Health & S C §18008). The changes are not intended to cause any substantive change in treatment. Health & S C §18000.

- b. Commercial coaches more than 40 feet in length or 8½ feet in width.
- c. Camp trailers or trailer coaches larger than the limit allowable for property transferred through DMV (see "DMV-Registered Property" in this step, above).
- d. *All truck campers* (trucks must be registered with DMV, but campers must be registered with HCD):
 - (1) Transfer must be registered with HCD if currently registered; but
 - (2) If not currently registered, registration of transfer is voluntary.
- e. *All floating homes*.

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/When Transferring Motor Vehicles, Mobilehomes, and Other State-Registered Property/STEP 23. DETERMINE WHETHER INFORMAL TRANSFER ALLOWED

STEP 23. DETERMINE WHETHER INFORMAL TRANSFER ALLOWED

WHEN INFORMAL TRANSFER ALLOWED

If Client Is Joint Tenant

Your client can informally obtain title to state-registered property:

- a. If decedent owned the property in joint tenancy with your client; and
- b. All unsecured claims against decedent have been paid or discharged (for discussion of joint tenancy transfer procedures, see [step 27](#), below).

If Client Is Heir or Devisee

Client can take decedent's interest in the property by will or intestate succession ([Veh C §5910](#); [Health & S C §18102](#)) if:

- a. All unsecured claims against decedent have been paid or discharged; and
- b. There is no other property for which formal proceedings are necessary.

NOTE

The DMV or HCD forms require the transferee to state under penalty of perjury that no probate proceedings have been conducted in this state.

If Client Is Designated Beneficiary Under Beneficiary Form of Ownership

Client can obtain title as beneficiary if ([Veh C §§4150.7, 5910.5, 9916.5](#)):

- a. There is one owner of the vehicle;
- b. There is one designated transfer-on-death beneficiary; and
- c. The certificate of ownership includes, after the name of the owner, the words "transfer on death to" or the abbreviation "TOD" followed by the name of the beneficiary.

DETERMINE FORM OF TITLE

Joint Tenancy

For indication of ownership in joint tenancy, an "or" designation between the names on the Certificate of Ownership means that the vehicle is held in joint tenancy unless a contrary intention was expressed on the registration application. [Veh C §§4150.5\(a\), 5600.5](#).

NOTE

Ownership in the name of decedent designated by "and" between the names of decedent and another creates a joint tenancy only when the Certificate of Ownership so states. [Veh C §§4150.5\(c\), 5600.5](#).

Signature Requirements

Each designation carries different signature requirements ([Veh C §§4150.5, 5600.5](#)):

- a. With an "or" designation, only one signature is required on line 1 of the Certificate of Ownership. The surviving joint owner must provide the information requested on lines 5 and 6 and must sign on line 7.

b. With an "and" designation, two signatures are required. The surviving spouse or registered domestic partner or person claiming an interest in the vehicle must countersign decedent's name on line 1, sign his or her own name under the deceased person's name on line 1, complete lines 5 and 6, and sign on line 7. (Use the transfer procedures in steps 28-32, below.)

Transfer on Death

For indication of ownership in "Transfer on Death" (TOD) form, after the owner's name on the Certificate of Ownership, either the words "transfer on death to" or the abbreviation "TOD" must appear, followed by the name of the beneficiary. Veh C §4150.7.

NOTE

With "Transfer on Death" designations, there can be only one vehicle owner and only one named beneficiary. Veh C §4150.7(a).

RESOLVE ANY SECURITY INTERESTS

Ordinarily, a seller who retains a security interest in state-registered property (or the assignee of that interest) is the "legal owner" and holds the certificate of ownership or certificate of title. Veh C §6300; Health & S C §18080.7.

If a secured party is the property's "legal owner," your client cannot obtain title or transfer registration to his or her name except by:

- a. Paying off the debt;
- b. Obtaining the secured party's consent; or
- c. Exercising a right defined in a contract.

Review Documents

Review the following documents to ascertain how to proceed:

- a. Promissory note and security agreement signed by decedent; or
- b. Other contracts that may define the secured party's rights when the property is transferred.

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/When Transferring Motor Vehicles, Mobilehomes, and Other State-Registered Property/STEP 24. DETERMINE WHETHER 'USE TAX' CAN BE AVOIDED ON TRANSFER OF STATE-REGISTERED PROPERTY

STEP 24. DETERMINE WHETHER "USE TAX" CAN BE AVOIDED ON TRANSFER OF STATE-REGISTERED PROPERTY

USE TAX DEFINED

Use tax is the equivalent of sales tax imposed on sales of state-registered property between private parties. See [Rev & T C §6282](#).

EXEMPTIONS

There is no use tax when the transfer is between family members, *i.e.*, the transferor is a parent, grandparent, child, grandchild, spouse or registered domestic partner of the transferee, or both are siblings and minors. [Rev & T C §6285\(a\)](#). To claim an exemption:

a. *From the DMV:* Complete and submit Statement of Facts (DMV Form REG 256).

Form: See [Appendix 4](#).

NOTE

Family member transferees are not required to submit a smog certificate. [Veh C §4000.1\(d\)\(2\)](#).

b. *From the HCD:* Complete and submit Statement of Facts—Use Tax Exemption (HCD Form 476.7).

Form: See [Appendix 16](#).

© The Regents of the University of California

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/When Transferring Motor Vehicles, Mobilehomes, and Other State-Registered Property/STEP 25. OBTAIN NEW DOCUMENTS IF DECEDENT'S OWNERSHIP OR REGISTRATION DOCUMENTS ARE LOST

STEP 25. OBTAIN NEW DOCUMENTS IF DECEDENT'S OWNERSHIP OR REGISTRATION DOCUMENTS ARE LOST

REQUEST NEW DMV DOCUMENTS

If documents concerning property registered with DMV are lost, new documents can be obtained by submitting the following:

DMV Certificate of Ownership

To obtain a new certificate of ownership, submit:

- a. Application for Duplicate Title and Transfer (DMV Form REG 227); and
- b. Fee.

Form: See [Appendix 26](#).

DMV Annual Registration

To obtain a new annual registration, submit:

- a. Application for Replacement Plates, Stickers, Documents (DMV Form REG 156); and
- b. Fee.

Form: See [Appendix 27](#).

Processing Time

Ordinarily, DMV will return a new certificate of ownership and current registration within 30 days.

REQUEST NEW HCD DOCUMENTS

If documents concerning property registered with HCD are lost, new documents can be obtained by submitting the following::

HCD Certificate of Ownership

To obtain a new ownership certificate, submit:

- a. Application for Duplicate Certificate of Title (HCD Form 480.4);
- b. Fee; and
- c. Explanation of why you cannot produce the certificate of title and/or registration card.

Form: See [Appendix 23](#).

HCD Registration

To obtain new registration, submit:

- a. Application for Duplicate Registration Card (HCD Form 481.2); and
- b. Fee.

Form: See [Appendix 7](#).

Processing Time

HCD will:

- a. Investigate circumstances; and
- b. Issue new documents when it is satisfied that the transfer should take place. Health & S C §18102.5.

© The Regents of the University of California

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/When Transferring Motor Vehicles, Mobilehomes, and Other State-Registered Property/STEP 26. DETERMINE HOW TO TRANSFER DMV-REGISTERED PROPERTY

STEP 26. DETERMINE HOW TO TRANSFER DMV-REGISTERED PROPERTY

DETERMINE EXTENT OF YOUR INVOLVEMENT

If Client Is Auto Club Member

If your client belongs to the California State Automobile Association (CSAA) or Southern California Automobile Association (SCAA), he or she should seek its expert assistance.

If Client Is Not Auto Club Member

If your client does not belong to the CSAA or SCAA, he or she will probably prefer to save money by personally going to the DMV for assistance and should take, in addition to any other documents required for specific types of transfers (*e.g.*, Affidavit for Transfer Without Probate (DMV Form REG 5) or an affidavit for transfer of TOD vehicle):

- a. The DMV certificate of ownership or HCD certificate of title, and current registration; and
- b. A certified copy of the death certificate.

WHEN PROPERTY CAN BE TRANSFERRED

You or your client can carry out the transfer if the type of transfer allows it.

Joint Tenancy Property

Joint tenancy transfers can be immediate.

Transfer to Surviving Spouse or Registered Domestic Partner

Surviving spouse or domestic partner transfers (Type 2 property) can be immediate *except* that a surviving spouse or domestic partner must wait until the 41st day after decedent's death to transfer:

- a. Property transferred through HCD (see [Health & S C §18102](#)); or
- b. A movable water vessel. [Veh C §9916\(a\)](#).

Small Estate Transfer

Transfers of small estate property (Type 3 property) can be done on the 41st day after decedent's death.

NOTE

Although the specific statute governing transfers of vehicles without probate ([Veh C §5910](#)) provides for transfer "upon the death of the owner," the DMV form (see [Appendix 5](#)) requires a 40-day waiting period as in [Prob C §13100](#) affidavits. As a practical matter, a 40-day wait is unavoidable because the form is required by the DMV (custom-drafted declarations will not be accepted) and is submitted under penalty of perjury, with the date of death and date of submission evident from the face of the form.

Transfer on Death

Under [Veh C §5910.5](#), transfer to the designated beneficiary may become effective "after the death of the owner."

LEARN TRANSFER PROCEDURES

Even if you do not handle the transfer, you should become familiar with these transfer procedures in order to:

- a. Assist your client;

- b. Answer any questions; and
- c. Enable you or your staff to carry out the transfer, if necessary.

NOTE

For purposes of handling the transfer procedures, it is usually more cost-effective for both attorney and client if the attorney is the adviser and the client is the one who carries out the transfer.

RESOLVE ANY SECURITY INTERESTS

When Secured Party Is Legal Owner

Check to see if a secured party is the legal owner of property.

- a. Ordinarily, a seller who retains a security interest in state-registered property (or the assignee of that interest) is the "legal owner" and holds the certificate of ownership or certificate of title. Veh C §6300; Health & S C §18080.Z.
- b. *If a secured party is the property's "legal owner,"* your client cannot obtain title or transfer registration to his or her name except by:
 - (1) Paying off the debt;
 - (2) Obtaining the secured party's consent; or
 - (3) Exercising a right defined in a contract.

Review Documents

Review the promissory note and security agreement signed by decedent, or other contracts that may define the secured party's rights when the property is transferred.

INFORM INSURER

Immediately contact the insurer of the property to:

- a. Determine whether your client can continue coverage under the existing policy if he or she will retain ownership; or
- b. Cancel the coverage and obtain a premium refund if your client will sell the property or wants to obtain new coverage.

NOTE

Any refund should be considered an asset of the estate. If a transferee obtains the benefit of insurance premiums paid by decedent, precise accounting may require adjustments in the distribution of decedent's property.

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/When Transferring Motor Vehicles, Mobilehomes, and Other State-Registered Property/STEP 27. TRANSFER JOINT TENANCY VEHICLES AND VESSELS THROUGH DMV

STEP 27. TRANSFER JOINT TENANCY VEHICLES AND VESSELS THROUGH DMV

WHAT TO SUBMIT TO DMV

To transfer joint tenancy vehicle or vessel through DMV, surviving joint tenant submits the following items to DMV (see [Veh C §4150.5\(a\)](#)):

Certificate of Ownership

The certificate of ownership, on which the joint tenant:

- a. Signs his or her name only on line 1;
- b. Completes lines 5 and 6 on the reverse side; and
- c. Signs on line 7 on the reverse side.

Death Certificate

A certified copy of the death certificate.

Registration

Current registration or certificate of numbered vessels.

NOTE

An unsigned DMV printout showing that an automobile previously registered in decedent's name alone had been reregistered in the names of decedent and his surviving spouse does not show the "clear and unambiguous expression of intent" to transfer his interest in the automobile required by [Fam C §852](#). *Estate of Bibb* (2001) 87 CA4th 461, 468, 104 CR2d 415.

Statement of Facts

Statement of Facts (DMV Form REG 256) (see [step 24](#), above, to determine whether your client can avoid use tax imposed on a transfer).

Form: See [Appendix 4](#).

Registration Fee

The fee required by DMV.

Smog Certificate

A smog certificate, unless:

- a. Decedent is the parent, grandparent, sibling, child, grandchild, or spouse or registered domestic partner of the surviving joint tenant ([Veh C §4000.1\(d\)\(2\)](#)); or
- b. The vehicle is *exempt* from the smog certificate requirement, *e.g.*, motorcycles, trailers, diesel-powered vehicles, all vessels.

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/When Transferring Motor Vehicles, Mobilehomes, and Other State-Registered Property/STEP 28. TRANSFER NON-JOINT TENANCY VEHICLES AND VESSELS THROUGH DMV

STEP 28. TRANSFER NON-JOINT TENANCY VEHICLES AND VESSELS THROUGH DMV

WHAT HEIR OR SURVIVING TENANT IN COMMON SUBMITS TO DMV

To transfer non-joint tenancy vehicle or vessel through DMV, submit the following items to DMV (Veh C §5910 (vehicles), §9916 (vessels)):

Certificate of Ownership

The certificate of ownership, on which the transferee must:

- a. Countersign decedent's name on line 1;
- b. Sign his or her name under decedent's name on line 1;
- c. Complete lines 5 and 6 on the reverse side; and
- d. Sign line 7 on reverse side.

Current Registration

Current registration or certificate of number (vessels).

Statement of Facts (Use Tax Exemption)

Statement of Facts (Use Tax Exemption) (see step 24, above, to determine whether your client can avoid the use tax imposed on a transfer).

Registration Fee

The fee required by DMV.

Smog Certificate

A smog certificate, unless:

- a. Decedent is the parent, grandparent, sibling, child, grandchild, or spouse or registered domestic partner of the surviving joint tenant (Veh C §4000.1(d)(2)); or
- b. The vehicle is *exempt* from the smog certificate requirement, *e.g.*, motorcycles, trailers, diesel-powered vehicles, all vessels.

Affidavit for Transfer Without Probate

Affidavit for Transfer Without Probate (DMV Form REG 5), when the transferee takes the property:

- a. Under decedent's will; or
- b. By intestate succession (of Type 2 or Type 3 property).

Form: See Appendix 5.

Declaration Under Penalty of Perjury

Under penalty of perjury, your client must (Veh C §§5910(b)(2), 9916):

- a. Provide date and place of decedent's death;

- b. Declare that decedent left no other property necessitating probate and that no probate proceeding is now being or has been conducted in California;
- c. Declare that declarant is entitled to the vehicle or vessel;
- d. Declare that there are no unsecured creditors of decedent whose claims have not been paid or discharged; and
- e. Provide certified copy of death certificate of owner and names and addresses of any other heirs or beneficiaries, if required by the department.

WHAT TOD BENEFICIARY SHOULD SUBMIT TO DMV

If the vehicle or vessel was to transfer on death (TOD), the designated beneficiary must submit the following items (see Veh C §5910.5 (vehicles), §9916.5 (vessels)):

Certificate of Ownership

Certificate of ownership, on which the TOD beneficiary must:

- a. Countersign decedent's name on line 1; and
- b. Sign his or her own name under decedent's name on line 1.

Death Certificate

Certificate of death of the owner, if required by DMV.

Certificate and Statement of Facts (Use Tax Exemption)

- a. Certificate under penalty of perjury, stating:
 - (1) Date and place of owner's death; and
 - (2) That declarant is entitled to the vehicle as designated beneficiary.
- b. Statement of Facts (DMV Form REG 256) (Appendix 4), on which beneficiary should:
 - (1) State license plate number, vehicle identification number, year, and make;
 - (2) Complete Section A—Use Tax Exemption;
 - (3) Under Section G, state date and place of owner's death and that declarant is entitled to the vehicle as designated beneficiary; and
 - (4) Sign name under "Certification" section at bottom of form.

Registration Fee

The registration fee.

NOTE

The DMV does not presently require a smog certificate or registration card from the TOD beneficiary. If there is no surviving beneficiary, the vehicle or vessel belongs to the person or persons described in Veh C §§5910 and 9916, respectively, and may be transferred using the affidavit procedure as provided in those sections. Veh C §§5910.5(i), 9916.5(i).

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/When Transferring Motor Vehicles, Mobilehomes, and Other State-Registered Property/STEP 29. IF CLIENT WANTS TO SELL VEHICLE OR VESSEL IMMEDIATELY

STEP 29. IF CLIENT WANTS TO SELL VEHICLE OR VESSEL IMMEDIATELY

PROVIDE DMV WITH DOCUMENTS

Simultaneous Submission

If your client will be sole owner of the vehicle or vessel and wants to sell it immediately to a third party, he or she can do so by simultaneously presenting to DMV the following documents:

a. Papers establishing his or her rights to the vehicle or vessel (for discussion of what to present to the DMV, see [step 28](#), above); and

b. Sale documents, *i.e.*:

(1) Notice of Transfer and Release of Liability (DMV Form REG 138) (see [Appendix 6](#)) to inform DMV *immediately* that your client is no longer responsible for the vehicle or vessel; and

(2) Vehicle/Vessel Transfer and Reassignment Form (DMV Form REG 262) (see [Appendix 8](#)) if vehicle is less than 10 years old and title does not have a section designating odometer reading and a place where buyer can acknowledge its disclosure.

Processing Time

Ordinarily, DMV will return a new certificate of ownership and current registration within 30 days.

TOD BENEFICIARY TRANSFER

A beneficiary of a vehicle or vessel under TOD ownership may transfer the vessel or vehicle to another person without first transferring it into his or her own name. After the beneficiary signs the certificate of ownership and delivers the document to the transferee, the transferee secures the transfer by presenting to DMV ([Veh C §§4910.5\(f\), 9916.5\(f\)](#)):

a. Certificate of ownership signed by the beneficiary;

b. Certificate executed by the beneficiary under penalty of perjury, stating date and place of the owner's death and that the beneficiary is entitled to the vehicle as the designated beneficiary (see Statement of Facts (DMV Form REG 256), [Appendix 4](#)); and

c. Certificate of death of the owner, if required.

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/When Transferring Motor Vehicles, Mobilehomes, and Other State-Registered Property/STEP 30. DETERMINE HOW TO HANDLE HCD-REGISTERED PROPERTY

STEP 30. DETERMINE HOW TO HANDLE HCD-REGISTERED PROPERTY

TYPES OF MANUFACTURED HOME AND MOBILEHOME TRANSFERS

There are two types of transfers for manufactured homes and mobilehomes:

- a. *In lieu tax (ILT)*: HCD issues Certificate of Title; and
- b. *Local property tax (LPT)*: Paid the same as real property taxes.

ANALYZE FORM OF OWNERSHIP

To determine the proper transfer procedure, analyze the *form of ownership* of the property as designated on the HCD Certificate of Title, *e.g.*:

- a. *Decedent's name alone*: Sole ownership.
- b. *Decedent and/or another*: Joint tenancy with right of survivor to take ownership (sometimes designated JTWRS), unless a contrary intention is expressed on the registration application, such as that one joint tenant can transfer ownership without the other's consent or signature.

NOTE

Consider whether a surviving spouse or registered domestic partner will benefit by claiming that property apparently held in joint tenancy is actually community property (for discussion of when to use spousal or domestic partner property petition, see [step 9](#), above);

- c. *Decedent and/or another*: Tenancy in common, unless the certificate explicitly states that the co-owners are joint tenants. See [Veh C §§5600.5, 9852.5, 38045](#); [Health & S C §18080](#).

DETERMINE WHETHER HCD REREGISTRATION REQUIRED

If your client is transferring title of state-registered property that was registered with the DMV before July 1, 1981, register the property with HCD when presenting the transfer documents by submitting:

- a. Application for Registration (HCD Form 480.5) (see [Appendix 22](#)); and
- b. DMV certificate of ownership, if available.

OBTAIN FORMS

Review procedures in the next 2 steps and download or request required forms by visiting the website of the Department of Housing and Community Development (HCD) Registration and Titling Program at <http://www.hcd.ca.gov> or contacting HCD at:

Department of Housing and Community Development
Registration and Titling Program
P.O. Box 2111
Sacramento, CA 95812-2111
(800) 952-8356 or (916) 323-9224

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/When Transferring Motor Vehicles, Mobilehomes, and Other State-Registered Property/STEP 31. TRANSFER JOINTLY OWNED MANUFACTURED HOMES, MOBILEHOMES, AND OTHER PROPERTY REGISTERED WITH HCD

STEP 31. TRANSFER JOINTLY OWNED MANUFACTURED HOMES, MOBILEHOMES, AND OTHER PROPERTY REGISTERED WITH HCD

WHAT TO SUBMIT TO HCD

To transfer jointly owned manufactured home, mobilehome, or other property registered with HCD, the surviving joint tenant submits the following items to HCD:

Certificate of Title

The certificate of title on which the surviving joint tenant:

- a. Signs his or her name on line 1;
- b. Completes lines 4 and 8; and
- c. Signs on line 7.

Death Certificate

Certified copy of decedent's death certificate.

Registration Card

Current or last-issued California registration renewal card.

Registration Fee

The fee required by HCD.

Tax Clearance Certificate

Tax clearance certificate, required if:

- a. Last tax clearance expired before June 1984; and
- b. Manufactured home or mobilehome is subject to "local property tax" (see upper right hand corner of certificate of title).

Statement of Facts (Use Tax Exemption)

Statement of Facts—Use Tax Exemption (HCD Form 476.7) (to determine whether your client can avoid use tax, see [step 24](#), above).

Form: See [Appendix 16](#).

Statement of Facts (Smoke Detector and Water Heater Bracing)

Statement of Facts—Smoke Detector/Water Heater Bracing (HCD Form 476.6A), on which your client provides a statement under penalty of perjury that the manufactured home, mobilehome, or commercial coach is equipped with a smoke detector in proper working condition and that gas-burning water heaters are seismically braced.

Form: See [Appendix 25](#).

Insignia Number

If you are transferring a manufactured home or mobilehome, be prepared to provide HUD or DOH with the insignia number found on the lower left corner or on the main door of the manufactured home or mobilehome.

IF REREGISTRATION REQUIRED

If your client is transferring title of state-registered property that was registered with DMV before July 1, 1981, reregister with HCD. See [step 30](#), above, for forms needed to reregister.

OBTAIN HCD FORMS

You can get required forms from the Department of Housing and Community Development (HCD) offices. For contact information, see [step 30](#), above.

© The Regents of the University of California

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/When Transferring Motor Vehicles, Mobilehomes, and Other State-Registered Property/STEP 32. TRANSFER NON-JOINT TENANCY MANUFACTURED HOMES, MOBILEHOMES, AND OTHER PROPERTY REGISTERED WITH HCD

STEP 32. TRANSFER NON-JOINT TENANCY MANUFACTURED HOMES, MOBILEHOMES, AND OTHER PROPERTY REGISTERED WITH HCD

WHAT TO SUBMIT TO HCD

To transfer non-joint tenancy manufactured home, mobilehome, or other property registered with HCD, the heir or surviving tenant in common submits the following to HCD:

Certificate of Title

The certificate of title on which the transferee:

- a. Countersigns decedent's name on line 1;
- b. Signs his or her name under decedent's name on line 1;
- c. Completes lines 4 through 9; and
- d. Signs on line 7.

NOTE

If there is another owner on the registration, the other owner will also have to sign on line 1.

Annual Registration

Current or last-issued California registration renewal.

Registration Fee

The fee required by the HCD.

Tax Clearance Certificate

Tax clearance certificate, required if:

- a. Last tax clearance expired before June 1984; and
- b. Manufactured home or mobilehome is subject to "local property tax" (see upper right hand corner of certificate of title).

Statement of Facts (Use Tax Exemption)

Statement of Facts—Use Tax Exemption (HCD Form 476.7) (to determine whether your client can avoid use tax, see [step 24](#), above).

Form: See [Appendix 16](#).

Certificate for Transfer Without Probate

Use Certificate for Transfer Without Probate (HCD Form 475.2) (see [Appendix 9](#)):

- a. Present when transferee takes the property:
 - (1) Under decedent's will; or
 - (2) By intestate succession (Type 2 or Type 3 property; see [step 2](#), above).

b. The transferee must certify under penalty of perjury that (Health & S C §18102):

(1) He or she is entitled to the property; and

(2) There are no unsecured creditors of decedent whose claims have not been paid or discharged.

Designation of Co-Owner Term

Designation of Co-Owner Term (HCD Form 483.1), which your client must submit if the transfer is to two or more persons.

Form: See Appendix 24.

Statement of Facts (Smoke Detector and Water Heater Bracing)

Statement of Facts—Smoke Detector/Water Heater Bracing (HCD Form 476.6A), on which your client submits a statement under penalty of perjury that the manufactured home, mobilehome, or commercial coach is equipped with a smoke detector in proper working condition and that gas-burning water heaters are seismically braced.

Form: See Appendix 25.

Insignia Number

If you are transferring a manufactured home or mobilehome, provide the HUD or DOH insignia number found on the lower left corner or on the main door of the manufactured home or mobilehome.

IF REREGISTRATION REQUIRED

If your client is transferring title of state-registered property that was registered with DMV before July 1, 1981, register the property with HCD. For forms needed to register, see step 30, above.

OBTAIN HCD FORMS

You can get required forms from Department of Housing and Community Development (HCD) Registration and Titling Program offices. See step 30, above.

© The Regents of the University of California

When Transferring Other Personal Property

STEP 33. TRANSFER STOCKS, CORPORATE BONDS, AND MUTUAL FUNDS

ASCERTAIN FORM OF OWNERSHIP

You can usually determine the form of ownership from:

- a. The face of certificate, bond, or note;
- b. Name(s) on an account statement; or
- c. IRS Form 1099.

Possible Forms

Possible forms of ownership are:

- a. *Joint tenancy:* Instrument will include designation of "joint tenants," "JTWRS," or "WRS" (see joint tenancy transfer procedures in [steps 16, 19-20](#), above).

NOTE

You may decide that a surviving spouse or registered domestic partner will benefit from a determination that securities apparently held in the form of joint tenancy are actually community property. See "When to Use Spousal Property Petition," [step 9](#), above.

- b. *Tenants in common:* Two or more names will appear, but without indication of joint tenancy (the surviving tenant in common will retain his or her ownership share).
- c. *Sole ownership:* Only decedent's name will appear.

SECURITIES REGISTERED IN BENEFICIARY (TOD) FORM (TYPE 1 PROPERTY)

Under the Uniform TOD Security Registration Act ([Prob C §§5500-5512](#)), the beneficiary of a security registered in beneficiary form can have the security transferred on the death of the registered owner, or the last to die of multiple owners, without probate or estate administration.

Determining Beneficiary Form of Registration

Registration in beneficiary form is shown by the words "transfer on death" or "pay on death," or the abbreviations "TOD" or "POD," following the registered owner's name and before the beneficiary's name. [Prob C §5505](#).

NOTE

Transfers of TOD securities are similar to transfers of POD bank accounts and Totten trusts. See [Prob C §§5100-5407](#). See also [steps 2, 16](#), above.

Forms of TOD Securities Ownership

TOD securities may be owned by one individual or two or more individuals with the right of survivorship. Multiple owners can hold TOD securities as ([Prob C §5502](#)):

- a. Joint tenants;
- b. Tenants by the entirety; or
- c. "Community property held in survivorship form."

Limitation on Form of Ownership

Registration in beneficiary form is not permitted for persons holding a security as tenants in common. Prob C §5502.

Determining Who Takes

Under Prob C §5507, if:

- a. *Sole Beneficiary*: A sole beneficiary must survive the owner (or the last to die of multiple owners) in order to take.
- b. *Multiple Beneficiaries*: Only surviving beneficiaries take; the issue of deceased beneficiaries take nothing.
- c. *No Surviving Beneficiary*: The security passes to the estate of the sole owner or the last to die of multiple owners.

Terms and Conditions of TOD Registration

Each registering entity can establish its own terms and conditions for registration that may provide for (Prob C §5510):

- a. Proving death;
- b. Avoiding or resolving problems concerning fractional shares;
- c. Naming primary and contingent beneficiaries; and
- d. Substituting a named beneficiary's descendants for a beneficiary who does not survive the owner.

Review Each TOD Account Agreement Form

You must review each TOD account agreement form (and the standard account agreement if the TOD account agreement is not a stand-alone agreement) because the procedures for claiming the account assets on death will be different for each securities firm.

DETERMINE WHO WILL TRANSFER PROPERTY

It will usually be simpler and less expensive to have a stockbroker carry out the transfers, *e.g.*:

- a. A stockbroker your client has used in the past;
- b. Decedent's stockbroker; or
- c. A stockbroker specially employed to carry out the transfers.

Review the procedures set forth below to assist your client, answer any questions, or carry out the transfers, if appropriate.

OBTAIN DOCUMENTS OF OWNERSHIP, IF APPROPRIATE

Obtain from your client or from decedent's papers any documents evidencing ownership of the property, *e.g.*:

- a. Stock certificates;
- b. Corporate bonds;
- c. Brokerage account statement; or
- d. Statement of mutual funds.

PRESENT DOCUMENTS TO PRIVATE PERSONS OR INSTITUTION

General Requirements

Expect that the following documents will be required by each stock transfer agent, mutual fund, or other private institution:

- a. Certified copy of the death certificate;

- b. Any original stock certificate, bond, or other instrument (if lost, see "If Stock Certificate or Security Instrument Is Lost" in this step, below);
- c. Affidavit of Domicile, used to avoid transfer taxes imposed by New York State, where most transfer agents, mutual funds, and other institutions are located (see [Appendix 2](#));
- d. Stock or Bond Power, appointing the transfer agent or stockbroker as your client's "attorney in fact" to carry out the transfer, with a "signature guaranty" by a bank official or stockbroker (similar to a notary acknowledgment) (see [Appendix 3](#)); and
- e. Letter of instructions to, *e.g.*:
 - (1) Reissue the security identifying your client as the owner; or
 - (2) Sell the security and provide an address to which the proceeds should be sent.

If Transfer to Surviving Spouse or Registered Domestic Partner (Type 2 Property)

Determine from the transfer agent or stockbroker what evidence of your client's right will be appropriate, *e.g.*:

- a. Spousal property order (see [step 10](#), above); or
- b. Affidavit or declaration under [Prob C §13100](#) from the surviving spouse (or registered domestic partner (effective January 1, 2005; see [Fam C §297.5](#))), along with provisions in the letter of instructions.

If Transfer of Small Estate (Type 3 Property)

Use affidavit or declaration procedure set forth in [step 13](#), above, if:

- a. The property is in decedent's name alone or as a tenant in common;
- b. The estate qualifies as a small estate (see [step 2](#), above); and
- c. No formal administration has been conducted in this state.

NOTE

Remember that small estate transfers (Type 3 property) by affidavit procedure may be allowed after probate has been conducted if the personal representative consents in writing to the transfer. [Prob C §13108](#). See [step 3](#), above.

IF STOCK CERTIFICATE OR SECURITY INSTRUMENT IS LOST

If stock certificate or security instrument is lost:

- a. Notify the broker or transfer agent to place a stop transfer against the certificate; and
- b. Determine from the transfer agent or stockbroker what documents will be required to obtain a replacement certificate or instrument.

Requirements for Replacement

Generally, your client will be required to present all of the following:

- a. Notarized Affidavit of Loss (obtain form from transfer agent or stockbroker).
- b. Affidavit of Domicile (see "Present Documents to Private Persons or Institution in this step, above).
- c. Stock or Bond Power with signature guaranty (see "Present Documents to Private Persons or Institution in this step, above).
- d. IRS Form W-9 for new owner:
 - (1) This form reports social security number or IRS identification number.
 - (2) If not provided to the transfer agent, the company will withhold 20 percent from dividends or interest and send it to IRS.
- e. Letter of instructions.

f. Bond from recognized surety company indemnifying transfer agent for loss through your client's fraud (ask transfer agent for name of a surety company).

Cost of Replacement

Depending on the value of the security, you can expect your client to pay:

- a. A bond premium between \$10 and \$300; and
- b. A relatively small fee for the transfer agent to replace the lost certificate.

Processing Time

The procedure to replace and reissue or sell the stock or bond can take as long as 3 months.

© The Regents of the University of California

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/When Transferring Other Personal Property/STEP 34. OBTAIN LIFE INSURANCE PROCEEDS AND DEATH BENEFITS

STEP 34. OBTAIN LIFE INSURANCE PROCEEDS AND DEATH BENEFITS

OBJECTIVE

To collect insurance proceeds from decedent's life insurance policies.

NOTE

Proceeds of insurance on the life of a decedent payable to a designated beneficiary other than the estate or the representative are not subject to probate administration. See *Estate of Burnett* (1941) 47 CA2d 464, 118 P2d 298; Prob C §5000(a).

OBTAIN ALL POLICIES

Locate all original insurance policies and endorsements. Interview your client and review decedent's business affairs to learn about possible kinds of insurance coverage, *e.g.*:

- a. Policies through private insurance companies;
- b. A loan to decedent (including insurance for credit card debt);
- c. Account in credit union or bank;
- d. Travel club membership; and
- e. Membership in fraternal organization or club.

ASCERTAIN BENEFICIARIES AND BENEFITS

Once documents are collected:

- a. Determine beneficiaries of each policy.

NOTE

Even if the beneficiary is the former spouse of the decedent, Prob C §§5600-5604 (nonprobate transfer to former spouse) do not apply—that is, the beneficiary designation does not fail because of dissolution of the marriage. Prob C §5600(e). For discussion of nonprobate transfer to former spouse, see "Type 1 Property," step 2, above.

- b. Determine amount of policy benefits.
- c. Review your attorney-client agreement to ensure that your responsibilities cover collection of benefits.
- d. Determine:
 - (1) Whether you represent all the beneficiaries; and, if not,
 - (2) Whether you can act on behalf of those you do not represent.

DETERMINE EXTENT OF YOUR INVOLVEMENT

Usually your client will obtain the benefits through the assistance of decedent's insurance agent or broker.

LEARN TRANSFER PROCEDURES

Become familiar with this transfer procedure in order to:

- a. Assist your client;

- b. Answer any questions; or
- c. Assist with claiming the benefits, if appropriate.

IF YOU DEAL WITH INSURANCE COMPANY DIRECTLY

Information to Provide

Write a letter to the company, providing:

- a. Decedent's name;
- b. Date of death;
- c. Policy number, if known; and
- d. Identity of beneficiaries you represent.

Information and Documents to Request

Ask for:

- a. Confirmation that the policy is still in force;
- b. Copy of policy, if you do not have original;
- c. Identity of any beneficiaries other than those you represent;
- d. Proof of claim, proof of death, or claimant's statement (different insurers use various terms); and
- e. IRS Form 712, a life insurance statement that:
 - (1) The insurance company will complete; and
 - (2) Your client *must* submit to the IRS if estate taxes are due or if there is an audit.

NOTE

Although no estate taxes will be assessed if the value of the estate is less than \$3.5 million (for decedents dying in 2009 (IRC §2010(c)) and the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA-2001) (Pub L 107-16, 115 Stat 38) repeals the estate and generation-skipping transfer (GST) taxes for decedents dying in 2010 (IRC §2210), prudent practice recommends always obtaining this form.

Insurer May Require Death Certificate

Anticipate that you will have to present each insurer with an original certified copy of the death certificate.

COMPLETE AND SUBMIT CLAIM FORM

Once you have all the necessary documents and information:

- a. If you use a local agent or independent broker to notify the insurer, allow the agent or broker to process the claim.
- b. If you are dealing directly with the insurer, complete the form provided by the company and attach the required documents.

NOTE

Be sure to instruct the insurance company where to mail the death benefit.

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/When Transferring Other Personal Property/STEP 35. COLLECT ON BEHALF OF BENEFICIARIES OF DECEDENT'S RETIREMENT PLAN

STEP 35. COLLECT ON BEHALF OF BENEFICIARIES OF DECEDENT'S RETIREMENT PLAN

OBJECTIVE

To collect money owed your client who was named as a beneficiary in a contract providing for decedent's retirement, *e.g.*:

- a. Employee retirement plan or pension fund;
- b. Profit-sharing plan; and
- c. IRA and Keogh plan.

DETERMINE EXTENT OF YOUR INVOLVEMENT

Your client will usually find it less expensive to handle this matter himself or herself.

LEARN PROCEDURES

Become familiar with this transfer procedure to:

- a. Assist your client;
- b. Answer any questions; and
- c. Take action when appropriate.

CONTACT APPROPRIATE OFFICER

If Employment-Related Contract

Large companies will usually have a human resources employee responsible for retirement and employee benefits.

For a small company, you may have to consult with:

- a. Bank or institutional trustee;
- b. Life insurance company; or
- c. Commercial pension administrator.

If Institutional Contract

If benefits are provided under institutional contract (*e.g.*, IRA with bank trustee), inquire at the institution.

ASCERTAIN BENEFICIARIES AND BENEFITS

Ascertain for each plan:

- a. Amount of benefit;
- b. Entitled beneficiaries; and
- c. Payout options.

NOTE

Some institutions, particularly banks, refuse to disclose the identity of the beneficiary(ies) of the IRA to anyone other than the beneficiary. If the client does not have the beneficiary information, the result is a standoff between the institution and the client or the client's attorney. Encourage the client to carefully scrutinize the decedent's records (possibly going back to the time the IRA

was established) to determine the identity of the beneficiary(ies).

Former Spouse

Generally, if the designated beneficiary is a former spouse, the beneficiary designation fails under Prob C §5600(c), and the former spouse is treated as if he or she predeceased the transferor. See "Type 1 Property," step 2, above.

ERISA Plans

Although pension and employee benefit plans are included in Prob C §5600(e)'s definition of "nonprobate transfers" to former spouses that will fail, it will not apply to pension, profit-sharing, or retirement plans subject to the Employee Retirement Income Security Act (ERISA). See *Egelhoff v Egelhoff* (2001) 532 US 141, 149 L Ed 2d 264, 121 S Ct 1322, discussed in step 2.

IRAs

An IRA is not subject to ERISA:

- a. If no contributions are made by the employer and the employee's contributions are made voluntarily (29 CFR §2510.3-2(d)); or
- b. If the retirement plan covers only the owner and the owner's spouse (29 CFR §2510.3-3).

MAKE APPROPRIATE CHOICES

Once you have collected the necessary information:

- a. Tax implications may require you to refer the beneficiary to tax counsel (see California Estate Planning, chap 21 (Cal CEB 2002)).
- b. Present payout options to your client and assist him or her in reaching decisions.

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/When Transferring Other Personal Property/STEP 36. ASCERTAIN APPROPRIATE METHOD TO TRANSFER UNPAID WAGES, SALARY, AND OTHER EMPLOYEE COMPENSATION OWED TO DECEDENT

STEP 36. ASCERTAIN APPROPRIATE METHOD TO TRANSFER UNPAID WAGES, SALARY, AND OTHER EMPLOYEE COMPENSATION OWED TO DECEDENT

ON BEHALF OF TRANSFEREES OF SMALL ESTATES (TYPE 3 PROPERTY)

If acting on behalf of transferees of small estates, see [steps 13-14](#), above, and use the small estate affidavit procedure as for any other type of property.

ON BEHALF OF SURVIVING SPOUSE OR DOMESTIC PARTNER (TYPE 2 PROPERTY)

If acting on behalf of surviving spouse or registered domestic partner, you can use any of the following methods, as appropriate:

- a. Informal request by the surviving spouse or registered domestic partner (see [step 9](#), above), or by you acting on his or her behalf.
- b. Affidavit procedure (see [step 11](#), above) to collect up to \$5000 owed to decedent.

NOTE

The \$5000 limit does not apply to the surviving spouse or registered domestic partner (or his or her guardian or conservator) of certain firefighters or police officers. [Prob C §13600\(d\)](#).

- c. Spousal or domestic partner property petition (see [step 10](#), above).
- d. Small estate affidavit (see [steps 13-14](#), above) if estate qualifies (see [step 2](#), above).
- e. Formal proceedings (see [step 9](#), above).

Evaluate Advantages of Surviving Spouse or Domestic Partner Affidavit

Surviving spouse or domestic partner affidavit ([Prob C §13600](#)) permits your client to collect immediately instead of waiting:

- a. For 40 days for small estate affidavit;
- b. For a court hearing on a spousal or domestic partner property petition; or
- c. For 6 months or more for formal proceedings.

Evaluate Advantages of Small Estate Affidavit

Small estate affidavit ([Prob C §13101](#)) permits your client to:

- a. Use just one small estate affidavit to transfer all of decedent's property, including unpaid wages and employment compensation, instead of:
 - (1) Having to prepare the special surviving spouse's or domestic partner's affidavit for wages and employment compensation; or
 - (2) Having to prepare a petition, give notice, attend a hearing, and get an order if you use the spousal or domestic partner property petition or formal proceedings.
- b. Collect any amount not exceeding \$100,000. [Prob C §13100](#).

Consider Combining Procedures

Your client can combine any of the above procedures, *e.g.*:

- a. Use surviving spouse or domestic partner affidavit to collect the first \$5000 of wages and employment compensation owed

decedent, *and* use small estate affidavit later to collect the balance (if estate qualifies as small estate; see [step 2](#), above).

b. Use surviving spouse or domestic partner affidavit to collect amounts clearly belonging to the surviving spouse or domestic partner, *and* use spousal or domestic partner property petition later to collect remaining assets.

© The Regents of the University of California

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/When Transferring Other Personal Property/STEP 37. TRANSFER ACCOUNTS HELD IN CUSTODY FOR MINOR

STEP 37. TRANSFER ACCOUNTS HELD IN CUSTODY FOR MINOR

IF DECEDENT WAS MINOR

If decedent was a minor for whose benefit the custodial account was maintained, the minor's estate takes the property. Prob C §3920(c).

Transfer Account

The custodian can use any available means to carry out the transfer, *e.g.*:

- a. Small estate procedure; or
- b. Formal administration.

IF DECEDENT WAS CUSTODIAN OF ACCOUNT

Identify Successor Custodian

If decedent was custodian for a minor, examine the contract or instrument creating the account (usually located at the bank where the account is maintained) (Prob C §3918):

- a. The instrument should identify decedent "as custodian for _ _ [*name of minor*] _ _ under the California Uniform Transfers to Minors Act";
- b. The same instrument may have designated a successor custodian;
- c. If the instrument does not designate an effective successor, decedent may have designated a successor in his or her will;
- d. If neither the instrument nor decedent's will designates an effective successor:

(1) If the minor is age 14 or older, he or she may designate an appropriate successor within 60 days (Prob C §3918(d)) (see Prob C §3918(b) for requirements of instrument of designation).

(2) If the minor has not attained age 14 or fails to act within 60 days, the minor's guardian becomes successor custodian. If the guardian declines to act, a petition to designate a successor custodian may be filed by:

- (a) The minor;
- (b) The legal representative of the minor;
- (c) An adult member of the minor's family; or
- (d) Any interested person. Prob C §3918(f).

Transfer Account

To transfer the account:

- a. Usually, the successor custodian goes to the bank and executes a new signature card.
- b. You or the successor custodian may want to call the bank ahead of time to determine what documents the bank will require, *e.g.*:
 - (1) Certified copy of the death certificate;
 - (2) Copy of decedent's will; or

(3) Affidavit or declaration for small estate transfer.

© The Regents of the University of California

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/When Transferring Other Personal Property/STEP 38. ENTER SAFE DEPOSIT BOXES AND TRANSFER THEIR CONTENTS

STEP 38. ENTER SAFE DEPOSIT BOXES AND TRANSFER THEIR CONTENTS

BOX HELD IN DECEDENT'S NAME ALONE

If a safe deposit box is held in decedent's name alone, no one may open it until a personal representative has been appointed, except to inventory the contents or search for a will, trust instrument, or instructions for disposition of decedent's remains. Prob C §331.

NOTE

If the contents of the safe deposit box are held in joint tenancy, see step 21, above, for discussion of transferring contents.

WHAT PERSONAL REPRESENTATIVE MUST DO TO ENTER BOX

Generally, the bank will allow the personal representative access to the safe deposit box on presentation of the following:

- a. Certified copy of Letters Testamentary or Letter of Administration; and
- b. Certified copy of decedent's death certificate.

IDENTIFY SIGNATORIES WHO HAVE ACCESS TO BOX

Ask your client whether he or she has ever signed at the bank to get entry to the box (establishing status as a signatory). If your client is not a signatory, ascertain signator(ies) by contacting the institution:

- a. You or your client will usually be able to determine from the *contract with the bank* the identities of persons who have access to the box (*i.e.*, who are signatories).
- b. You or your client will usually discover one of the following forms of signatures:
 - (1) Decedent alone (decedent's signature necessary to obtain access); or
 - (2) Decedent and another (joint access);
- c. If decedent's and another's names appear on the bank contract and you do not see any joint tenancy designation, determine from contract or bank officials whether:
 - (1) Both signatures are necessary to obtain access; or
 - (2) Either signatory may gain access to the box by his or her signature alone.

NOTE

Joint access to the box by two or more persons is different from *joint ownership* of the contents. The fact that the box is held in joint tenancy does not mean that the contents are held in joint tenancy. CC §683.1. Some banks do not allow the survivor with "joint access" to remove items from the box.

GAIN ACCESS TO BOX

Before you and/or your client visit the bank:

- a. Call and determine whether the bank will allow access and on what conditions; and
- b. If your client has joint access to the box, remind him or her to take a certified copy of the death certificate.

If Client Is Not Signatory But Has Key

Even if your client is not a signatory with a right to open the box, some banks will allow a family member *with a key* access to the

box (Prob C §331):

a. Access is provided for limited purposes of:

- (1) Inventorying the contents; and
- (2) Looking for a will, trust instrument, and instructions for disposition of decedent's remains.

b. Your client will need to take a key to the box and a certified copy of the death certificate.

c. Family members must be prepared to prove their relationship to the deceased.

If No Access Allowed

If a nonsignatory client is not allowed access, you may have to institute court proceedings to inventory the contents of the box.

a. Consider seeking the appointment of a special administrator (see Decedent Estate Prac §§7.27-7.45).

b. Note timing considerations for small estate transfers (for discussion of when you can proceed, see step 13, above):

- (1) You cannot transfer property if any proceeding is pending or has been conducted for administration of the decedent's estate.

NOTE

Remember that small estate transfers by affidavit procedure may be allowed *after* probate has been conducted if the personal representative consents in writing to the transfer. Prob C §13108. See step 3, above.

- (2) Nothing prevents you from transferring property in a qualified small estate and then commencing formal proceedings.

NOTE

An inventory by the county treasurer's office is not required.

TRANSFER CONTENTS OF SAFE DEPOSIT BOX

Once you have gained access to the safe deposit box, transfer the contents as Type 1, 2, or 3 property, as appropriate.

NOTE

If the bank will not allow your client to remove documents (*e.g.*, stock certificates or vehicle registration), you may have to obtain duplicate copies.

© The Regents of the University of California

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/When Transferring Other Personal Property/STEP 39. TRANSFER INCOME TAX REFUNDS AND HELP CLIENT FILE FINAL INCOME TAX RETURNS FOR DECEDENT

STEP 39. TRANSFER INCOME TAX REFUNDS AND HELP CLIENT FILE FINAL INCOME TAX RETURNS FOR DECEDENT

OBJECTIVES

- a. To transfer income tax refunds owed decedent by IRS or California Franchise Tax Board (FTB); and
- b. To assist client in (only) the formalities of filing decedent's final individual income tax returns.

ADVISE CLIENT OF FILING OBLIGATIONS

Be aware and advise your client that the personal representative and/or the beneficiaries of decedent's estate have an obligation to:

- a. File individual income tax returns for the last year of decedent's life (IRC §§6012, 6017); and
- b. File an estate income tax return if:
 - (1) Property in the estate earns income in excess of \$600 in any year (IRC §6012(a)(3)); or
 - (2) Any estate beneficiary is a nonresident alien (IRC §6012(a)(5)).

DETERMINE SCOPE OF YOUR INVOLVEMENT

- a. If decedent's tax returns are simple, the client may find it easier and less expensive to prepare and file them himself or herself.
- b. If there are *any apparent difficulties*, advise client to seek assistance of a qualified tax preparer, public accountant, or tax counsel.

TRANSFERRING TAX REFUNDS

Consider various procedures (see "Who May File Tax Return or Claim Refund" in this step, below) for transferring tax refunds.

NOTE

Be aware of the Statement of Person Claiming Refund Due a Deceased Taxpayer (IRS Form 1310), used to transfer a federal tax refund due a deceased taxpayer. Some tax preparers do not know of this form or its use.

Form: See [Appendix 21](#).

WHO MAY FILE TAX RETURN OR CLAIM REFUND

The following persons may file an income tax return or claim a refund:

- a. The surviving opposite-sex spouse, filing joint federal or state returns, or a same-sex spouse or registered domestic partner filing a joint state return.
- b. The beneficiary of decedent's estate, as one charged with decedent's property (IRC §6012(b)(1); [Rev & T C §18505.6](#)).
- c. A personal representative of decedent's estate.

Registered Domestic Partners

- a. *California Return:* For tax year beginning on or after January 1, 2007, registered domestic partners (who are prohibited under federal law from filing a joint income tax return) are required to file either a joint state income tax return or separate returns, applying the standards applicable to spouses in IRC §6013. [Rev & T C §18521](#).
- b. *Federal Return:* For federal income tax purposes the IRS requires that registered domestic partners must file either as "single"

or as "head of household."

NOTE

Income of California registered domestic partners is treated as community property for federal income tax purposes. IRS Chief Counsel Advisory 201021050 and IRS Letter Ruling 201021048. The effect is that these domestic partners must report half of their community income and deductible expenses paid with community property funds on their individual federal tax returns.

If Estate Has Been Closed

If, after decedent's estate is closed, the beneficiaries discover that a refund is due (Rev Rul 73-366, 1973-2 Cum Bull 408):

- a. Beneficiaries may file a claim jointly; or
- b. Each beneficiary may file a separate claim for his or her portion of the refund.

NOTE

The claim should be made by the beneficiaries who bore the burden of the tax.

WHERE TO FILE

IRS

File the federal tax return or claim for refund:

- a. *For refunds:* Internal Revenue Service Center, Fresno, CA 93888-0002.
- b. *If no refund due:* Internal Revenue Service Center, Fresno, CA 93888-0102.

FTB

File the state tax return:

- a. *For refunds:* Franchise Tax Board, P.O. Box 942840, Sacramento, CA 94240-0002.
- b. *If no refund due:* Franchise Tax Board, P.O. Box 942867, Sacramento, CA 94267-0001.

© The Regents of the University of California

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/When Transferring Real Property/STEP 40. RECOGNIZE PROPERTY TAX CONSEQUENCES OF TRANSFERS OF REAL PROPERTY AND CLIENT'S RIGHTS AND OBLIGATIONS RELATIVE TO TAX ASSESSOR

When Transferring Real Property

STEP 40. RECOGNIZE PROPERTY TAX CONSEQUENCES OF TRANSFERS OF REAL PROPERTY AND CLIENT'S RIGHTS AND OBLIGATIONS RELATIVE TO TAX ASSESSOR

REVIEW REAPPRAISAL RULES, RIGHTS, AND OBLIGATIONS

General Rule

Unless an exclusion applies, the value of real property is reappraised for property tax purposes whenever there is a change in ownership. Rev & T C §50.

Further Research: See California Estate Planning, chap 15 (Cal CEB 2002).

Effective Date

The tax assessor will impose a "supplemental assessment" on the property to tax the property fully at the reappraised (if higher) value from the date of decedent's death. Rev & T C §75.11.

Duty to Notify Assessor

The new owner has a duty to report the change in ownership to the tax assessor. Rev & T C §90.

DETERMINE WHETHER EXCLUSION APPLIES

Generally, at the time of recording title documents (see steps 41-43, below), you will file a form specifying whether an exclusion for spousal or domestic partner transfer or parent-child or grandparent-grandchild transfer applies.

Spousal or Domestic Partner Transfer

There is no reappraisal of property transferred between spouses or registered domestic partners (beginning on January 1, 2000; Rev & T C §62(p)) on the death of one. Rev & T C §63(b).

NOTE

Revenue and Taxation Code §62(p) was amended to provide that, beginning on January 1, 2000, transfers between registered domestic partners are not changes in ownership. Any domestic partner whose property was reassessed because of a transfer between registered domestic partners that occurred between January 1, 2000, and January 1, 2006, can have the reassessment reversed under new Rev & T C §62(p)(2).

Parent-Child or Grandparent-Grandchild Transfers

a. There is no reappraisal when a parent transfers to children (or children transfer to parent) or when grandparents transfer to grandchildren whose deceased parent was the child of the grandparents (Rev & T C §63.1):

- (1) A principal residence; and
- (2) Up to \$1 million (assessed value, not fair market value) worth of real property.

b. Children who benefit from this exclusion include any (Rev & T C §63.1(c)(3)):

- (1) Children born of the parent or parents, except a child who has been adopted by another person before reaching the age of 18 years;
- (2) Stepchildren and their spouses while the stepparent-stepchild relationship(s) exist(s);

- (3) Sons-in-law and daughters-in-law;
- (4) Children adopted before reaching the age of 18 years;
- (5) Foster children of a state-licensed foster parent who were not adopted, because of a legal barrier, before the children aged out of the foster care system; and
- (6) Children who take from the parent through a trust.

c. When a grandparent-grandchild transfer involves a principal residence, the following rules apply (Rev & T C §63.1(a)(3)(B)):

- (1) A principal residence exclusion will not apply if the grandchild has received a principal residence or interest therein through another excludable transfer.
- (2) The \$1 million exclusion available to grandchildren for property other than a principal residence received from their grandparents is the same \$1 million full cash value (assessed value) that they have remaining available from their parents under Rev & T C §63.1(a)(2).

NOTE

There is no authorization for a "separate" \$1 million exclusion from grandparent to grandchildren. A grandchild may exclude a total of only \$1 million of property transferred from his or her mother and mother's parents (maternal grandparents) and from his or her father and father's parents (paternal grandparents).

WHEN TO FILE CLAIM FOR EXCLUSION

File a claim for the parent-child or grandparent-grandchild exclusion:

a. Before the earlier of (Rev & T C §63.1(e)(1)(B)):

- (1) Within 3 years after date of transfer of real property (for purposes of this section, date of transfer is the date of death (Rev & T C §63.1(c)(2)); or
- (2) Before transfer or sale of the real property to a third party; or

b. Within 6 months of a notice of supplemental reassessment or escape assessment issued as a result of the purchase or transfer of real property for which the claim is filed. Rev & T C §63.1(e)(1)(C).

NOTE

A transfer of real property to the transferor's parent or child is not considered to be a transfer to a third party. Rev & T C §63.1(e)(4). This means that a second transfer to a parent or child of the original transferee will not cut off the period in which the original transferee may claim the benefit of the parent-child exemption.

Filing Late Claim

For real property that has not been transferred to a third person, a *late claim* for exclusion may be filed, but the exclusion will only be effective beginning with the lien date of the assessment year in which the claim form is filed. Rev & T C §63.1(e)(2).

Processing Fee

A transferee may be required to pay a processing fee of no more than \$175 if the transferee does not file a claim for the parent-child or grandparent-grandchild change in ownership exclusion after the county assessor sends (Rev & T C §63.1(j)):

- a. A first notice of potential eligibility, requesting that the claim be filed within 45 days of the notice; and
- b. A second notice of potential eligibility, informing the transferee that the processing fee may be charged unless the claim is filed within 60 days of the notice.

OBTAIN AND SUBMIT APPROPRIATE FORMS

It will usually be less expensive for your client to go personally to the county assessor's office to obtain the following:

- a. Change in Ownership Statement (COS) (Rev & T C §480) (see Appendix 14).
- b. Preliminary Change of Ownership Report (PCOR) (Rev & T C §480.3) (see Appendix 14A).

NOTE

Each county has its own form for the PCOR that is based on the generic Board of Equalization form provided to the counties. All counties must implement use of the COS and the revised PCOR in Appendixes 14 and 14A by January 1, 2011. Letter to Assessors 2010/038 (Aug. 11, 2010). Contact the assessor's office in the county where the property is located to obtain the form required by a particular county. The COS mirrors the revised PCOR.

- c. Claim for Reassessment Exclusion for Transfer Between Parent and Child, or Claim for Reassessment Exclusion for Transfer From Grandparent to Grandchild, if you are claiming the exclusion for a parent-child or grandparent-grandchild transfer (Rev & T C §63.1) (see Appendixes 36-37).

Submit Forms

Submit completed forms to the county assessor's office where the real property is located:

- a. The COS must be filed to satisfy duty of notification (Rev & T C §480(b)), to obtain an early reappraisal, and to claim the interspousal exclusion set forth above:

(1) For all real property transferred at death that is not subject to probate proceedings, within 150 days after the date of death; or

(2) For real property that is subject to probate proceedings, before or at the time the inventory and appraisal is filed.

- b. The PCOR must be filed when you or your client records the deed and/or other documents to carry out the transfer (Rev & T C §480.3) (see steps 12, 15, 20, above; steps 41-43, below).

- c. Claim for Reassessment Exclusion for Transfer Between Parent and Child, or Claim for Reassessment Exclusion for Transfer From Grandparent to Grandchild (see When to File Claim for Exclusion in this step, above).

Transferee's Signature May Be Required

Check county requirements: Some county assessors' offices require the transferee, not the attorney or personal representative, to sign the Preliminary Change of Ownership Report and the parent-child or grandparent-grandchild exclusion form.

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/When Transferring Real Property/STEP 41. SELECT APPROPRIATE PROCEDURE TO TRANSFER REAL PROPERTY OF SMALL VALUE OR IN SMALL ESTATE

STEP 41. SELECT APPROPRIATE PROCEDURE TO TRANSFER REAL PROPERTY OF SMALL VALUE OR IN SMALL ESTATE

REVIEW AVAILABLE CHOICES

If your client is transferring a small estate or real property of small value (see "Type 3 Property," [step 2](#), above), transfer the real property by either:

- a. Court order determining succession to real property after petition, if the California real and personal property does not exceed \$100,000 (see [step 42](#), below); or
- b. Affidavit re Real Property of Small Value (Judicial Council Form DE-305) (reprinted in [Appendix 20](#)) if the gross fair market value of the real property is less than \$20,000 (regardless of the total value of the estate) (see [step 43](#), below).

NOTE

Neither of these procedures is available to a sister-state representative or a foreign-national personal representative.

When You *Must* Use Court Proceeding

You *must* use court proceeding if decedent's California real property has an appraised gross value (without deduction for liens or encumbrances) of more than \$20,000 (however, the gross value of the total estate may not exceed \$100,000). See [Prob C §§13151, 13200\(a\)\(5\)](#).

WEIGH ADVANTAGES OF EACH PROCEDURE

If client can choose either the affidavit procedure (*i.e.*, the gross fair market value of the real property is \$20,000 or less and the gross value of the California real and personal property is \$100,000 or less) or the court proceeding, weigh the advantages of each procedure.

Affidavit

The affidavit procedure:

- a. *Is less expensive:* Your client may reduce costs, because you will not have to go to court.
- b. *Requires limited inventory and appraisal:*

(1) The Affidavit re Real Property procedure requires only an inventory and appraisal of the *real property* transferred by the small estate procedures; but

(2) When filing a petition to determine succession to real property, you will need an inventory and appraisal of decedent's California *real and personal property* in the state. For discussion of small estate personal property transfers, see [step 13](#), above.

Court Proceeding

A court proceeding provides:

- a. *Faster results:* You can file a petition requesting a court order on your client's behalf on the 41st day after decedent's death, rather than waiting 6 months to use the affidavit.
- b. *Finality:* Your client gets a final and conclusive order that the real property is property passing to the petitioner(s) ([Prob C §13155](#)).
- c. *Dispute resolution:* Your client may be able to resolve disputes over petitioner's rights to the property.

NOTE

If decedent was a beneficiary of a deed of trust (*e.g.*, securing a note) *or* had some other lien on a piece of real property, decedent's interest is *not* real property for purposes of Type 3 small estate transfers. Prob C §13106.5. See step 15, above, especially "Record Transfers of Debts Secured by Real Property."

© The Regents of the University of California

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/When Transferring Real Property/STEP 42. TRANSFER REAL PROPERTY IN SMALL ESTATE BY COURT ORDER

STEP 42. TRANSFER REAL PROPERTY IN SMALL ESTATE BY COURT ORDER

OBJECTIVE

To obtain a court order transferring ownership of real property in a small estate. See "Type 3 Property," [step 2](#), above. See also [Prob C §§13150-13157](#).

OBTAIN INVENTORY AND APPRAISAL

Obtain a formal inventory and appraisal (see [step 8](#), above) of all California real and personal property left by decedent, *except* items of property listed as "statutory exclusions" in [step 2](#), above.

Select Probate Referee

To select probate referee:

- a. Ask the court clerk in the county where the real property is located for the list of probate referees appointed by the state controller; and
- b. Select a referee from the list to conduct the appraisal.

What It Costs

The cost of the appraisal, paid from the estate, is the greater of ([Prob C §§13152\(b\)](#), [8961\(a\)](#), [8963](#)):

- a. One-tenth of 1 percent of the appraised value; or
- b. \$75.

Attach Appraisal to Petition

Attach formal inventory and appraisal to the petition filed with the court on your client's behalf. [Prob C §13152\(b\)](#).

DETERMINE WHERE AND WHEN TO FILE

Which Court

File petition on your client's behalf in the superior court:

- a. In the county where decedent was domiciled (or residing) at the time of death ([Prob C §§7051, 13151](#)); or
- b. If decedent was not domiciled (or residing) in California at the time of death, in any county where decedent owned property ([Prob C §§7052, 13151](#)).

Timing

Check with the court clerk about when the court will allow you to file the petition:

- a. The court can sign the order any time after the 40th day after the death of decedent; but
- b. The petition requires a declaration (under penalty of perjury) that at least 40 days have elapsed since decedent's death. See item 3 of petition in [Appendix 17](#).

PLAN FOR HEARING

Plan the hearing date sufficiently far in advance so that you can:

- a. Obtain and attach the necessary appraisal (see [step 8](#), above);

b. Give the required notice (see "Serve Notice" in this step, below).

PREPARE PETITION

Set forth all of the following on Petition to Determine Succession to Real Property (Estates \$100,000 or Less) (Judicial Council Form DE-310):

Petitioner's Name

Names of petitioner(s).

Legal Description and Interest Claimed

Legal description and interest claimed by petitioner(s) in decedent's real property (to be included as Attachment 11, in response to item 11) (see sample attachment 11 in [Appendix 17](#)).

How Interest Passes

Whether petitioner(s) succeed(s) to the interest by will or through intestate succession.

Date and Place of Death

Date and place of decedent's death.

Any Administration in Another Jurisdiction

State, county, court, and case number of any proceeding for the administration of decedent's estate in another jurisdiction.

Interested Persons

Information about interested persons, *i.e.*:

a. Names, relationships, ages, and residence or mailing addresses of:

- (1) Decedent's surviving spouse or domestic partner;
- (2) Decedent's surviving children;
- (3) Issue of decedent's predeceased children;
- (4) All other heirs of decedent (see [Prob C §§6400-6414](#)); and
- (5) All devisees under decedent's will.

b. Names and addresses of:

- (1) All executors named in decedent's will;
- (2) All persons interested in a trust that is a devise under decedent's will, if petitioner is the trustee; and
- (3) Each person serving as guardian or conservator of the estate of decedent at time of decedent's death, so far as known to the petitioner.

Form: See [Appendix 17](#); see also [Prob C §13152](#).

OBTAIN VERIFICATION

Each petitioner must verify the petition.

PREPARE REQUIRED ATTACHMENTS

Attach to the petition on behalf of your client:

- a. Formal inventory and appraisal of decedent's California real and personal property (see [step 8](#), above);

- b. Legal description, *including assessor's parcel number (APN)*, of decedent's real property in California passing to the petitioner(s) *and* decedent's interest(s) in such property (see [Appendix 17](#));
- c. A copy of decedent's will, if the succession claimed in the petition is based on the will; and
- d. A copy of the consent of decedent's personal representative to use of the procedure, if required.

FILE PETITION AND ATTACHMENTS

To file petition:

- a. Check with clerk about necessary filing fee.
- b. Include attachments with petition.

SERVE NOTICE

What to Serve

Serve Notice of Hearing—Decedent's Estate or Trust (Judicial Council Form DE-120). See [Appendix 12](#).

Whom to Serve

Serve all persons named in the petition. See "Prepare Petition" in this step, above.

How to Serve

Serve notice by first-class mail, postage prepaid to:

- a. Place of business;
- b. Residence; or
- c. Last known mailing address.

If Address Unknown

If no address is known, give notice as the court requires under [CCP §413.30](#) (notice mailed to the "county seat" is no longer acceptable by the court clerk).

NOTE

When the court has discretion to determine the method of service reasonably calculated to give actual notice to the parties, the court may require additional publication in some newspaper, or you or your client may have to retain a search firm to locate the beneficiary or heir.

Other Methods

If you determine that mail service is unsuitable, see [Prob C §§1200-1265](#) for other methods of service.

When to Serve

Serve at least 15 days before the hearing. [Prob C §13153](#).

Proof of Notice Required

Before the hearing, you must prove that you gave notice. Prove service by mail on behalf of your client by ([Prob C §1261](#)):

- a. Declaration—fill out back of Form DE-120; or
- b. Other means set forth in [CCP §1013a](#).

PREPARE AND SUBMIT PROPOSED ORDER, IF APPROPRIATE

Most courts require the order (ready for signature) to be in the court file *5 days before the hearing* to allow time for the probate

examiner to review it.

- a. Check with local rules or the court clerk to determine the proper procedure.
- b. Complete Order Determining Succession to Real Property (Estates \$100,000 or Less) (Judicial Council Form DE-315), copying the legal description, *including the assessor's parcel number (APN)*, from the petition.

Form: See [Appendix 19](#).

DETERMINE NECESSITY OF ATTENDING HEARING

If Petition Uncontested

In most counties, no appearance is necessary at a hearing on an uncontested petition. Check local rules or call the clerk to ascertain:

- a. Need for attendance; and
- b. Procedure for obtaining the signed order.

If Petition Contested

If there are objections to the petition, or if a cross-petition has been filed:

- a. Consider associating with, or referring your client to, a litigator; or
- b. Review authorities and local court rules for procedures to present evidence and submit arguments. See [Prob C §§1000-1050](#); [Decedent Estate Prac §§1.23, 1.30](#); [California Trust and Probate Litigation, chap 10 \(Cal CEB 1999\)](#).

RECORD ORDER

Record a certified copy of the order at the recorder's office in the county where the real property is situated.

NOTICE TO TAX ASSESSOR

Your client also must submit to the tax assessor:

- a. Preliminary Change of Ownership Report (PCOR) (see [Appendix 14A](#)); and
- b. Any other appropriate property tax form. See [step 40](#), above.

© The Regents of the University of California

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/When Transferring Real Property/STEP 43. TRANSFER REAL PROPERTY OF SMALL VALUE BY AFFIDAVIT

STEP 43. TRANSFER REAL PROPERTY OF SMALL VALUE BY AFFIDAVIT

DETERMINE PROPRIETY OF PROCEDURE

To determine the propriety of affidavit procedure, see [Prob C §§13200-13210](#).

When Available

This procedure is available if decedent's interests in California real property have an aggregate gross value (without deduction for liens or encumbrances) of not more than \$20,000. The total value of the estate can exceed \$100,000. [Prob C §13200](#). See [steps 2, 13-15, 41](#), above.

NOTE

You should obtain the required appraisal of the California real property to determine whether the property will qualify for this procedure.

If Decedent Was Lienholder

If decedent was a beneficiary of a deed of trust (*e.g.*, securing a note) or had some other lien on a piece of real property, decedent's interest is *not* considered Type 3 property. [Prob C §13106.5](#). See [step 15](#), above, especially "Record Transfers of Debts Secured by Real Property."

Compare With Court Proceeding

Your client may find transfer by court order more advantageous. See "Weigh Advantages of Each Procedure," [step 41](#), above.

WHEN TRANSFER MAY OCCUR

Transfer may occur:

- a. Six months from date of death; and
- b. After payment of ([Prob C §13200\(a\)\(8\)](#)):
 - (1) Funeral expenses;
 - (2) Expenses of last illness; and
 - (3) All of decedent's unsecured debts.

NOTE

Because of the 6-month delay and because reappraisal is effective on the date of death, you should *immediately* submit a Change of Ownership Statement ([Rev & T C §480](#)) (see [Appendix 14](#)) and other appropriate documents with the County Assessor's Office in the county where the property is situated. You must submit a Preliminary Change of Ownership Report when the affidavit is recorded ([Rev & T C §480.3](#)) (see [Appendix 14A](#)). See [step 40](#), above.

OBTAIN INVENTORY AND APPRAISAL

Obtain a formal inventory and appraisal (see [step 8](#), above) of all California real property left by decedent, *except* items of property listed as "statutory exclusions" in [step 2](#), above.

Select Probate Referee

To select probate referee:

- a. Ask the court clerk in the county where the property is located for the list of probate referees appointed by the state controller;

and

- b. Select a referee to conduct the appraisal.

What It Costs

The cost of the appraisal, paid from the estate, is the greater of (Prob C §§13200(c), 8961(a), 8963):

- a. One-tenth of 1 percent of the appraised value; or
- b. \$75.

Attach Appraisal to Affidavit

Attach appraisal to affidavit. Prob C §13200(c).

DETERMINE WHERE TO FILE

File affidavit in superior court (Prob C §13200):

- a. In the county where decedent was domiciled (or residing) at the time of death (Prob C §7051); or
- b. If decedent was not domiciled (or residing) in California at the time of death, in any county where decedent owned property (Prob C §7052).

See item 4 on Affidavit re Real Property of Small Value (\$20,000 or Less) (Judicial Council Form DE-305), reprinted in Appendix 20. See also Decedent Estate Prac §§5.16-5.18.

PREPARE AFFIDAVIT

Set forth all of the following on Judicial Council Form DE-305 (Prob C §13200):

- a. Decedent's name.
- b. Date and place of decedent's death.
- c. Facts establishing the jurisdiction of the superior court where the affidavit is to be filed (see "Determine Where to File" in this step, above).
- d. A legal description, *including the assessor's parcel number (APN)*, of the real property *and* decedent's interest.
- e. The right of affiant(s) or declarant(s) to the property (Prob C §13200(a)), *i.e.*:
 - (1) Each declarant is a successor under either decedent's will or the law of intestate succession; and
 - (2) No other person has a superior right to decedent's interest in the real property.
- f. The name and address of each person serving as guardian or conservator of the estate at the time of decedent's death.

Form: See Appendix 20.

OBTAIN VERIFICATION

- a. Have each affiant sign the affidavit under penalty of perjury.
- b. Have a notary public witness and acknowledge each signature.

ATTACH REQUIRED DOCUMENTS

Attach to the affidavit:

- a. The inventory and appraisal previously prepared (see step 8, above);
- b. A certified copy of decedent's death certificate; and

c. A copy of the will, if affiant(s) claim(s) the property under decedent's will.

SERVE AFFIDAVIT, IF NECESSARY

Whom to Serve

Serve a copy of the affidavit and attachments on any known guardian or conservator of decedent's estate. Prob C §13200(f).

How to Serve

Serve by:

- a. First-class, prepaid mail (Prob C §13200(f)); or
- b. Personal delivery (Prob C §1216).

FILE AFFIDAVIT AND OBTAIN CERTIFIED COPY

When you file the affidavit and attachments, the clerk will provide you or your client with a certified copy of the affidavit (without attachments). Prob C §13202. The court's fee for filing the affidavit and for issuing one certified copy of the affidavit (without attachments) is \$30. Prob C §13201; Govt C §70626(b)(9).

RECORD CERTIFIED COPY OF AFFIDAVIT

Record the certified copy of the affidavit (without attachments) in the office of the recorder of each county where there is real property identified in the affidavit. Prob C §13202.

NOTICE TO TAX ASSESSOR

Submit a Preliminary Change of Ownership Report and any exclusion forms to the tax assessor's office in the county where the property is located. See step 40, above.

EFFECTS OF RECORDED AFFIDAVIT

The effects of a recorded affidavit are as follows:

- a. The recorder will index decedent as the grantor and each successor as a grantee. Prob C §13202.
- b. A successor who has recorded new title is in the same position as one named as a distributee in a decree of distribution. Prob C §13203(a).

Formal Estate Administration Still Possible

Issuance and recording of the affidavit does not preclude later proceedings for the administration of decedent's estate. Prob C §13203(b).

© The Regents of the University of California

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/GLOSSARY

GLOSSARY

ADMINISTRATOR

A person appointed by the court to manage the estate and dispose of property when a will does not name an executor, or when decedent died intestate. Prob C §§8440, 8460.

BENEFICIARY

When there is *an intestate estate*, the beneficiary is the lawful heir to the estate.

When there is *a testate estate*, the beneficiary is the person (also known as the "devisee") who will receive all or a portion of the estate as provided for in the will.

When there is *a trust*, the beneficiary is a person with any present or future interest, vested or contingent, in the trust.

When there is *a charitable trust*, the beneficiary is the person entitled to enforce the trust.

When there is *a life insurance policy*, the beneficiary is the person designated to receive benefits under the policy. Prob C §24.

CHOOSE IN ACTION

A right, arising out of an obligation, or out of a violation of a property right, to recover money or other personal property by judicial proceeding. CC §§953-954.

COMMUNITY PROPERTY

Very generally, all property (excluding gifts to and inheritance by one spouse only) acquired during marriage by spouses domiciled in California, unless the nature of property has been changed by agreement of the parties. See Prob C §28; CC §687; Decedent Estate Prac §4.3.

COMMUNITY PROPERTY WITH RIGHT OF SURVIVORSHIP

Very generally, property owned by spouses, when expressly declared in the transfer document to be community property with right of survivorship, which retains all the features of community property, except that the property passes on death to the survivor, without administration, subject to the same procedures as joint tenancy property. See CC §682.1 (real property), applicable to instruments created on or after July 1, 2001. See Decedent Estate Prac §4.5.

DEVISE

The transfer of real or personal property by will. Prob C §32.

DEVISEE

A person designated in a will to receive a donative transfer. Prob C §34.

DOMESTIC PARTNER

One of two persons who have filed a Declaration of Domestic Partnership with the Secretary of State under Fam C §§297-299.6, provided that the domestic partnership has not been terminated under Fam C §299. Prob C §37. To register a domestic partnership, all of the following requirements must be met (see Fam C §297): (1) Either both persons are of the same sex, or one or both of them is eligible for Social Security and one or both of them is over the age of 62; (2) both persons have a common residence, although the residence need not be held in both of their names and one or both may have additional residences; (3) neither person is married to someone else or in another domestic partnership with someone else that has not been terminated, dissolved, or nullified; (4) the parties are not related by blood in a way that would prevent them from being married to each other in California; (5) both persons are at least 18 years of age; and (6) both persons are capable of consenting to the domestic partnership. Effective January 1, 2005, a legal union of two persons of the same sex, other than a marriage, that was validly formed in another jurisdiction that is substantially equivalent to a California domestic partnership is treated as a valid domestic partnership in California. Fam C §299.2.

DURABLE POWER OF ATTORNEY

A power of attorney conferred by a writing that designates another person as the principal's attorney in fact and which shows the principal's intent that the authority conferred will not be affected by the principal's subsequent incapacity. CC §2400; Prob C §§4000-4948.

EXECUTOR

A person designated in a will to carry out the directions and requests contained in the will and to dispose of property according to the will, and any other person acting as the executor. Prob C §6203.

FOREIGN NATIONAL PERSONAL REPRESENTATIVE

A personal representative appointed in a jurisdiction other than a state of the United States. Prob C §12503.

HEIR

Any person, including a surviving spouse, entitled by law to inherit property of an intestate estate. Prob C §44.

INTER VIVOS GIFTS

Gifts made during the life of decedent.

INTESTATE SUCCESSION

The method of distributing property belonging to a decedent who died without leaving a valid will, *i.e.*, intestate. Prob C §§6400-6414.

JOINT TENANCY

A way for two or more persons to hold title to real or personal property with right of survivorship: when one of the joint owners dies, the other(s) automatically own(s) decedent's share. CC §683.

LETTERS OF ADMINISTRATION/LETTERS TESTAMENTARY

A formal instrument granted by the court to the administrator (letters of administration) or executor (letters testamentary), conferring authority necessary to manage and dispose of decedent's estate. Prob C §52(a).

PAY ON DEATH (POD) ACCOUNT

An account that designates person(s) to whom the account is payable on the death of one or more persons. Prob C §§5139-5142.

PERSONAL REPRESENTATIVE

A person (usually the executor or administrator) authorized to manage and dispose of decedent's estate. Prob C §58.

PROOF OF IDENTITY

The form and quantity of evidence sufficient under the requirements of Prob C §13104 to prove the identity of each person executing an affidavit or declaration.

QUASI-COMMUNITY PROPERTY

Very generally, property acquired during marriage that would have been community property had the acquiring spouse been domiciled in California at time of acquisition. Prob C §66. See Decedent Estate Prac §4.4.

SISTER-STATE REPRESENTATIVE

A personal representative appointed in a state other than California. Prob C §12507.

SUCCESSOR IN INTEREST

If decedent left a will, the successor(s) is/are the sole beneficiary or all of the beneficiaries who succeed to a particular item of property under decedent's will.

If decedent died without a will, the successor(s) is/are the sole person or all of the persons who succeed to a particular item of

property under the laws of intestate succession (Prob C §§6401-6402). Prob C §13006.

SURVIVING SPOUSE

The surviving spouse is decedent's spouse at the time of death, not including:

- a. A person whose marriage to decedent was dissolved or annulled;
- b. A person who received or consented to a final decree or judgment of dissolution or annulment not valid in California, unless he or she and decedent subsequently participated in a marriage ceremony or lived together as husband and wife;
- c. A person who, following a decree or judgment of dissolution or annulment of marriage obtained by decedent, participated in a marriage ceremony to a third person; or
- d. A person who was party to a valid proceeding concluded by an order purporting to terminate all marital property rights. Prob C §78.

TOTTEN TRUST ACCOUNT

A bank account in decedent's name as trustor for one or more beneficiaries to whom the balance of the account will automatically pass on the death of the trustor. Prob C §80.

© **The Regents of the University of California**

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/Appendixes/APPENDIX 1 Sample Affidavit--Death of Joint Tenant

APPENDIX 1

Sample Affidavit—Death of Joint Tenant

RECORDING REQUESTED BY

John P. Jones, Esq.

Attorney at Law

301 University Ave., #700

Palo Alto, CA 94301

AND WHEN RECORDED MAIL TO

Charles Reeves

886 Second Avenue

San Mateo, CA 94401

Space above line for recorder's use

AFFIDAVIT—DEATH OF JOINT TENANT

State of California

)

)

ss.

County of San Mateo

)

Charles Reeves, of legal age, being first duly sworn, deposes and says:

That EMILY REEVES, the decedent mentioned in the attached certified copy of Certificate of Death, is the same person as EMILY REEVES, named as one of the parties in that certain Joint Tenancy Deed, dated December 12, 1976, executed by Jonathan Adams and Barbara Adams to Charles Reeves and Emily Reeves, as Joint Tenants, and is not a former spouse of Charles Reeves, recorded as Instrument No. 127909, on December 15, 1976, in Book 169, page 367, of Official Records of San Mateo County, California, covering the following described property situated in the City of San Mateo, County of San Mateo, State of California:

Lot 4 in Block 6 as shown upon that certain map of tract No. 1567 "MEADOW RANCH UNIT NO. 6," which map was filed for record in the Office of the Recorder of the County of San Mateo, State of California on October 3, 1955, in Book 64 of Maps, at page 15.

Commonly known as 886 Second Avenue, San Mateo, CA 94401

APN: 129-10-007

Date: September 20, 2008

ss/Charles Reeves

Charles Reeves

STATE OF CALIFORNIA

)

) ss

COUNTY OF __[Name of county]__)

Subscribed and sworn to (or affirmed) before me on this 20th day of September, 2008, by Charles Reeves, proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me.

WITNESS my hand and official seal.

ss/Jean Walker

[Officer's Seal]

Notary Public

NOTE TO USER: Attach a certified copy of the Certificate of Death

© The Regents of the University of California

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/Appendixes/APPENDIX 3 Irrevocable Stock and/or Bond Power

APPENDIX 3

Irrevocable Stock and/or Bond Power

For no consideration, the undersigned does (do) hereby sell, assign, and transfer to __[*name*]__ , __[*social security or taxpayer ID number*]__ .

[If stock, complete the following:]

__[*Number*]__ shares of the __[*common/preferred*]__ stock of __[*company name*]__ certificate(s) and no.(s) __[*numbers*]__ standing in the name of the undersigned on the books of said company.

[If bonds, complete the following:]

__[*Number*]__ bonds of __[*company*]__ in the principal amount of \$ __[*amount*]__ . No.(s) __[*numbers*]__ , inclusive, standing in the name of the undersigned on the books of said company.

The undersigned does (do) hereby irrevocably constitute and appoint __[*stockbroker/company*]__ attorney to transfer said stock or bond(s), as the case may be, on the books of said company, with full power of substitution in the premises.

Dated: _____

_____ SIGNATURE GUARANTY OR MEDALLION SIGNATURE GUARANTY

ss/

IMPORTANT – READ CAREFULLY The signature(s) on this assignment must correspond with the name(s) on the face of the certificate in every particular, without alteration or enlargement or any change. A separate assignment is required for each issue. A separate assignment is also required for each certificate on a sale order. The signature(s) of the signor(s) must be guaranteed hereon. Signature or medallion guaranty should be made by a member or member organization of the New York Stock Exchange, members of other Exchanges having signatures on file with transfer agents, or by a commercial bank or trust company having its principal office or correspondence in the City of New York.

© The Regents of the University of California

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/Appendixes/APPENDIX 4 Statement of Facts (Department of Motor Vehicles)

APPENDIX 4
Statement of Facts (Department of Motor Vehicles)



STATEMENT OF FACTS

Complete the appropriate section(s) in full (including vehicle description) and sign Section H.

LICENSE PLATE/CF NUMBER	VEHICLE/VESSEL ID NUMBER	YEAR/MAKE
-------------------------	--------------------------	-----------

A. STATEMENT FOR USE TAX EXEMPTION

This transfer is exempt from use tax because it is a:

- Family transfer sold between a parent, child, grandparent, grandchild, spouse, domestic partner, or siblings (if both are minors related by blood or adoption).
- Addition or deletion of family member (spouse, domestic partner, parent[s], son/daughter, grandparents, grandchildren).
- Gift (does not include vehicles traded between individuals, transfer of contracts or other valuable consideration).
- Court Order Inheritance

NOTE: The Use Tax Exemption cannot be claimed if the vehicle/vessel being transferred was purchased from an otherwise qualifying relative who is engaged in the business of selling the same type of vehicle/vessel.

The current market value is: \$ _____ .

B. STATEMENT FOR SMOG EXEMPTION

The vehicle does not require a smog certification for transfer of ownership because:

- The last smog certification was obtained within the last 90 days.
- It is powered by: electricity diesel Other _____.
- It is located outside the State of California. (Exception: Nevada and Mexico)
- It is being transferred from/between:
 - The parent, grandparent, child, grandchild, brother, sister, spouse, or domestic partner (as defined in Family Code §297) of the transferee.*
 - A sole proprietorship to the proprietor as owner.*
 - Companies whose principal business is leasing vehicles. There is no change in lessee or operator.*
 - Lessor and lessee of vehicle, and no change in the lessee or operator of the vehicle.*
 - Lessor and person who has been lessee's operator of the vehicle for at least one year.*
 - Individual(s) being added as registered owner(s).*

* Does not require smog certification unless Biennial Smog is required.

C. STATEMENT FOR TRANSFER ONLY OR TITLE ONLY

This vehicle has not been used or parked on a street or highway or off-highway. I am applying for a:

- Transfer Only Title Only

The vehicle is not currently registered. It has not been driven, moved, towed, or left standing on any California public highway to cause registration fees to become due. It was not transported over any California public highway or operated within California to cause off-highway fees to become due. Appropriate registration will be obtained before the vehicle is operated.

D. WINDOW DECAL FOR WHEELCHAIR LIFT OR WHEELCHAIR CARRIER

Enter your Disabled Person License Plate, or Disabled Veteran License Plate, or Permanent Disabled Person Parking Placard number below:

DISABLED PERSON PLATE	DISABLED VETERAN PLATE	PERMANENT DISABLED PERSON PLACARD
-----------------------	------------------------	-----------------------------------

The vehicle to which my Window Decal will be affixed is:

LICENSE NUMBER	VEHICLE MAKE	VEHICLE ID NUMBER
----------------	--------------	-------------------

Mail to: _____
NAME

ADDRESS _____

CITY _____ STATE _____ ZIP _____

STATEMENT OF FACTS

Complete the appropriate section(s) in full (including vehicle description) and sign Section H.

LICENSE PLATE/CF NUMBER	VEHICLE/VESSEL ID NUMBER	YEAR/MAKE
-------------------------	--------------------------	-----------

E. STATEMENT FOR VEHICLE BODY CHANGE (OWNERSHIP CERTIFICATE REQUIRED)

The current market value of the vehicle or vessel is: \$ _____.

Changes were made at a cost of \$ _____ on this date _____.

This is what I changed: **Check all that apply:**

- Unladen Weight changed because _____ (Public Weighmaster Certificate is required. Exception: Trailers)
- Motive Power changed from _____ to _____.
- Body Type changed from _____ to _____.
- Number of Axles changed from _____ to _____.

F. NAME STATEMENT (OWNERSHIP CERTIFICATE REQUIRED)

Please print

- I, _____ and _____ are one and the same person.
- My name is misspelled. Please correct it to: _____
- I am changing my name from _____ to _____

G. STATEMENT OF FACTS

I, the undersigned, state:

H. APPLICANT'S SIGNATURE

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

PRINTED LAST NAME	FIRST NAME	MIDDLE NAME	DAYTIME PHONE NUMBER ()
SIGNATURE			DATE

X

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/Appendixes/APPENDIX 5 Affidavit for Transfer Without Probate (California Titled Vehicle or Vessels Only) (Department of Motor Vehicles)

APPENDIX 5

Affidavit for Transfer Without Probate (California Titled Vehicle or Vessels Only) (Department of Motor Vehicles)





AFFIDAVIT FOR TRANSFER WITHOUT PROBATE CALIFORNIA TITLED VEHICLE OR VESSELS ONLY

VEHICLE OR HULL IDENTIFICATION NO.	VEHICLE LICENSE PLATE NO. OR VESSEL CF NO.
FOR MOTORCYCLES ONLY Engine No.	MAKE OF VEHICLE OR VESSEL BUILDER

The undersigned states that:

_____ the owner of the
above described vehicle or vessel died on _____, DATE
in _____, PLACE OF DEATH

that said decedent left no other property necessitating probate and no probate proceeding is now being or had been conducted in this state for the decedent estate, that there are no creditors of the deceased whose claims remain unsatisfied, that the undersigned is the heir pursuant to Probate Code §§6401 and 6402, bearing the relationship to the decedent of:

- Sole person or persons who succeeded to the property of the decedent.
- Conservator or guardian of the property of the sole person or persons who succeeded to the property of the decedent.
- Beneficiary under the decedent's last will and testament and has the right to have title to the vehicle transferred to his/her name without probate proceedings.
- Trustee, under trust agreement by the deceased, in which the primary beneficiaries are the next of kin.

Vehicles and vessels may be transferred if 40 days have elapsed since the death of the registered or legal owner and applicant is the heir pursuant to Probate Code §§6401 and 6402.

The person who secures transfer of this vehicle is subject to the provisions of Sections 13109 through 13113 inclusive, of the Probate Code to the same extent as a person to whom transfer of property is made.

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

DATE	SIGNATURE X
DAYTIME TELEPHONE NO. ()	PRINT TRUE FULL NAME

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/Appendixes/APPENDIX 6 Notice of Transfer and Release of Liability (Department of Motor Vehicles)

APPENDIX 6

Notice of Transfer and Release of Liability (Department of Motor Vehicles)



TO ENSURE YOUR LIABILITY IS RELEASED, PLEASE FOLLOW INSTRUCTIONS BELOW.
THE FORM MUST BE COMPLETED IN FULL. PRINT IN CAPITAL LETTERS - USE BLACK OR BLUE INK.

**NOTICE OF TRANSFER AND
RELEASE OF LIABILITY**
MAIL THIS FORM TO DMV

A. NEW OWNER'S LAST NAME (OR) COMPANY NAME FIRST

B. NEW OWNER'S ADDRESS APT NUMBER C. ODOMETER READING (NO TENTHS)

D. CITY STATE ZIP CODE E. DATE OF SALE OR LEASE RETURN
MO DAY YR

F. SELLER'S OR LESSEE'S LAST NAME (OR) COMPANY NAME FIRST G. SELLING PRICE (NO CENTS)
2-DIGIT 3-DIGIT 4-DIGIT

H. SELLER'S OR LESSEE'S ADDRESS APT NUMBER I. SELLER'S OR LESSEE'S SIGNATURE

J. CITY STATE ZIP CODE X

K. VEHICLE LICENSE OR OF NUMBER MAKE OR BUILDER YEAR MODEL VEHICLE ID OR VESSEL FULL NUMBER

WARNING! You must provide accurate, legible information: vehicle/vessel description, your name/address, buyer's name/address, and date of sale or lease return, or the information SHALL NOT be updated or retained!

REG 138 (REV. 1/2009) WWW



NOTICE OF TRANSFER AND RELEASE OF LIABILITY

 <p>Please Protect Yourself! Submit a Notice of Transfer and Release of Liability Give Us FIVE in FIVE</p>	1. VEHICLE OR VESSEL DESCRIPTION	4. DATE OF SALE OR LEASE RETURN
	2. NEW OWNER'S NAME AND ADDRESS	5. YOUR NAME AND ADDRESS <i>Within 5 Days</i>
	3. ODOMETER READING	

You are required by law to notify the Department of Motor Vehicles (DMV) within five (5) days from the date you sell or otherwise dispose of a vehicle or vessel. This form is provided for use in reporting the sale or transfer to the Department, and does not constitute application for transfer of ownership (title).

When this form is properly completed and the information is recorded by DMV (see WARNING below), liability for parking and/or traffic violations and civil litigation resulting from operation after the date of sale becomes the responsibility of the subsequent purchaser(s).

WARNING! You must provide accurate, legible information: vehicle/vessel description, your name/address, buyer's name/address, and date of sale or lease return, or the information SHALL NOT be updated or retained!

TO REMOVE YOUR NAME FROM DMV'S RECORDS, THE NEW OWNER MUST APPLY FOR TRANSFER USING THE ENDORSED CERTIFICATE OF OWNERSHIP (TITLE) RECEIVED FROM YOU.

INSTRUCTIONS FOR COMPLETING NOTICE OF TRANSFER AND RELEASE OF LIABILITY

- (A) Print name of new owner.
- (B) Print new owner's address.
- (C) Enter odometer reading at the time of sale (motor vehicles only).
- (D) Print new owner's city, state, and ZIP code.
- (E) Enter date you sold or transferred the described vehicle.
- (F) Print your name.
- (G) Enter selling price (in whole dollars - no cents). If vehicle is a gift, enter "0."
- (H) Print your address.
- (I) Sign your name where designated.
- (J) Print your city, state, and ZIP code.
- (K) Enter vehicle license plate, make, year model, and identification number.

Please Keep A Copy For Your Records! (See Reverse Side)

DETACH AND KEEP THIS PART FOR YOUR RECORDS, COMPLETE AND MAIL THE TOP CARD TO DMV.

REG 138 (REV. 12/2008) WWW

From:



FIRST CLASS LETTER POSTAGE REQUIRED

DEPARTMENT OF MOTOR VEHICLES
 NOTICE OF TRANSFER AND RELEASE OF LIABILITY
 P. O. BOX 942859
 SACRAMENTO, CA 94259-0001


DEPARTMENT OF MOTOR VEHICLES
 P. O. BOX 942859
 SACRAMENTO, CA 94259-0001

Important! Please Keep A Copy!

VEHICLE LICENSE OR CF NUMBER	MAKE OR BUILDER	YEAR MODEL	VEHICLE ID OR VESSEL HULL NUMBER	
ODOMETER READING			DATE OF SALE	SELLING PRICE
NAME OF NEW OWNER				
ADDRESS OF NEW OWNER				

DETACH AND KEEP THIS PART FOR YOUR RECORDS, COMPLETE AND MAIL THE TOP CARD TO DMV.

REG 138 (REV. 1/2009) WWW

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/Appendixes/APPENDIX 7 Application for Duplicate Registration Card (Department of Housing and Community Development)

APPENDIX 7

Application for Duplicate Registration Card (Department of Housing and Community Development)



DEPARTMENT USE ONLY	
TRANS CODE	
SITUS CC	

STATE OF CALIFORNIA
 BUSINESS, TRANSPORTATION AND HOUSING AGENCY
 DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT
 DIVISION OF CODES AND STANDARDS
 REGISTRATION AND TITLING PROGRAM



DEPARTMENT USE ONLY	
NEW DECAL #	
STICKER #	
OLD DECAL #	

**APPLICATION FOR DUPLICATE
 REGISTRATION CARD**

Manufacturer Trade Name	ILT Exemption	Date First Sold New
-------------------------	---------------	---------------------

DECAL/LICENSE #	MANUFACTURER SERIAL NUMBER(S)	HUD LABEL OR HCD INSIGNIA #

DEPARTMENT USE ONLY	USE CODE	EXPIRATION DATE	TAX TYPE			ORIG COST CODE	YR	CLERK'S INITIALS	PPF
			ILT	EXT	LPT	PPT			RF
	RECEIPT NUMBER(S)			RECEIPT DATE(S)				ILT	

Registered Owner(s) [print true name(s)]	Last	First	Middle	MRF
	1.			PEN1
	2.			PEN2
	3.			

Current Mailing Address	Street	TRF
	City County State Zip	TOD

Future Mailing Address (if different than above)	Street	DUPT
	City County State Zip	DUPR

Situs (location) Address of unit	Street	CONF
	City County State Zip	REPO

Legal Owner (lienholder) [print true name(s)]		RREG
		RSF

Mailing Address	Street City State Zip	PLT
-----------------	-----------------------	-----

First Junior Lienholder (print true name)		SIT
		UTP RT

Mailing Address	Street City State Zip	ASF
-----------------	-----------------------	-----

Second Junior Lienholder (print true name)		CCP
		TOTAL

Mailing Address	Street City State Zip	
-----------------	-----------------------	--

Mobilehome Park	Park Name	
	Operator Name	

I/We certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct and that the registration card has been: Lost, Stolen, Mutilated, Illegible, or Not Received

Executed on _____ at _____ (Date) (City) (State)

Signature of Applicant _____

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/Appendixes/APPENDIX 8 Vehicle/Vessel Transfer and Reassignment Form (Department of Motor Vehicles)

APPENDIX 8

Vehicle/Vessel Transfer and Reassignment Form (Department of Motor Vehicles)



VEHICLE/VESSEL TRANSFER AND REASSIGNMENT FORM

This form is not the ownership certificate. It must accompany the titling document or application for a duplicate title.
INSTRUCTIONS ON REVERSE SIDE ALL SIGNATURES MUST BE IN INK PHOTOCOPIES NOT ACCEPTED

SECTION 1: Vehicle/Vessel Description

IDENTIFICATION NUMBER	YEAR MODEL	MAKE	LICENSE PLATE/CF #	MOTORCYCLE ENGINE #

SECTION 2: Bill of Sale

I/We _____ (PRINT SELLER'S NAME(S)) sell, transfer, and deliver the above vehicle/vessel to _____ (PRINT BUYER'S NAME(S)) on

--	--	--

 for the amount of \$

--

 (SELLING PRICE)

If this was a gift, indicate relationship: _____ (e.g., parents, spouse, friend, etc.) \$

--

 (GIFT VALUE)

SECTION 3: Odometer Disclosure Statement (Void if Mileage is Altered or Erased)

Federal and State Law requires that you state the mileage upon transfer of ownership. Failure to complete or providing a false statement may result in fines and/or imprisonment.

The odometer now reads

--	--	--	--	--	--

 (no tenths) miles, and to the best of my knowledge reflects the actual mileage **unless one of the following statements is checked.**

WARNING—ODOMETER DISCREPANCY

Odometer reading is NOT the actual mileage Mileage exceeds the odometer mechanical limits

Explain odometer discrepancy: _____

SECTION 4: Buyer and Seller (MUST print his or her name, date and sign this section.)

BUYER

I acknowledge the odometer reading and the facts of the transfer. I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

PRINT NAME	SIGNATURE	DATE	DL, ID OR DEALER #
	X		
PRINT NAME	SIGNATURE	DATE	DL, ID OR DEALER #
	X		
PRINT NAME	SIGNATURE	DATE	DL, ID OR DEALER #
	X		
MAILING ADDRESS	CITY	STATE	ZIP
			DAYTIME PHONE #

SELLER

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

PRINT NAME	SIGNATURE	DATE	DL, ID OR DEALER #
	X		
PRINT NAME	SIGNATURE	DATE	DL, ID OR DEALER #
	X		
PRINT NAME	SIGNATURE	DATE	DL, ID OR DEALER #
	X		
MAILING ADDRESS	CITY	STATE	ZIP
			DAYTIME PHONE #

SECTION 5: Power of Attorney

I/We _____ (PRINT NAME(S)) appoint _____ (PRINT NAME(S)) as my attorney in fact, to complete all necessary documents, as needed, to transfer ownership as required by law.

Signature required by person appointing Power of Attorney	DATE
X	
Signature required by person appointing Power of Attorney	DATE
X	

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/Appendixes/APPENDIX 9 Certificate for Transfer Without Probate (Department of Housing and Community Development)

APPENDIX 9

Certificate for Transfer Without Probate (Department of Housing and Community Development)





CERTIFICATE FOR TRANSFER WITHOUT PROBATE

SECTION I. DESCRIPTION OF UNIT

This unit is a (check one):

Manufactured Home, Mobilehome, Multi-family Manufactured Home Commercial Modular Truck Camper Floating Home

The Decal (License) Number(s) is: _____

The Trade Name is: _____

The Serial Number(s) is: _____

SECTION II. DECEDENT INFORMATION

In compliance with Section 18102 of the California Health and Safety Code, I/We the undersigned hereby state that:

(Name of Decedent)

the owner of the above-described unit died on _____
(Date of Death)

at _____
(Place of Death, City and State or Province and Country, etc.)

That said deceased left no other property necessitating probate and no probate proceeding is now being or has been conducted in this state for the decedent's estate; that said unit has not been by will bequeathed to anyone else; that the undersigned is entitled to the above described unit as either the sole heir or heirs pursuant to 6401 and 6402 of the California Probate Code or as the sole beneficiary or beneficiaries under the decedent's last will, and that no one has a right to the decedent's said unit that is superior to that of the undersigned; that forty (40) days have elapsed since death and that there are no creditors of the deceased whose claims remain unsatisfied.

SECTION III. HEIR OR BENEFICIARY CERTIFICATION

I/We certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on _____ at _____
(Date) (City) (State)

Signature of each heir or beneficiary	Printed name of each heir or beneficiary
_____	_____
_____	_____
_____	_____

Address _____
Street Address or P.O. Box City State Zip

Statutory requirements appear on the reverse side of this form.

THIS FORM MAY ONLY BE USED TO TRANSFER UNITS TITLED IN CALIFORNIA. UNITS TITLED BY OTHER STATES MUST COMPLY WITH THE PROBATE LAW OF THE STATE, WHICH ISSUED THE TITLE.

Section 18102 of the California Health and Safety Code had been reproduced (below) for informational purposes regarding the application of law as it pertains to transfers without probate.

18102. (a) If 40 days have elapsed since the death of a registered or legal owner of a manufactured home, mobilehome, commercial modular, truck camper, or floating home registered under this part, without the decedent leaving other property necessitating probate, and irrespective of the value of the manufactured home, mobilehome, commercial modular, truck camper, or floating home, the following person or persons may secure a transfer of registration of the title or interest of the decedent:

(1) The sole person or all of the persons who succeeded to the property of the decedent under Sections 6401 and 6402 of the Probate Code, unless the manufactured home, mobilehome, commercial modular, truck camper, or floating home is, by will, otherwise bequeathed.

(2) The sole beneficiary or all of the beneficiaries who succeeded to the manufactured home, mobilehome, commercial modular, truck camper, or floating home under the will of the decedent, where the manufactured home, mobilehome, commercial modular, truck camper, or floating home is by will so bequeathed.

(b) The person authorized by subdivision (a) may secure a transfer of registration of the title or interest of the decedent upon presenting to the department all of the following:

(1) The appropriate certificate of title and registration card, if available.

(2) A certificate of the heir or beneficiary under penalty of perjury containing the following statements:

(A) The date and place of the decedent's death.

(B) The decedent left no other property necessitating probate and no probate proceeding is now being or has been conducted in this state for the decedent's estate.

(C) The declarant is entitled to the manufactured home, mobilehome, commercial modular, truck camper, or floating home either (i) as the sole person or all of the persons who succeeded to the property of the decedent under Sections 6401 and 6402 of the Probate Code if the decedent left no will or (ii) as the beneficiary or beneficiaries under the decedent's last will if the decedent left a will, and no one has a right to the decedent's manufactured home, mobilehome, commercial modular, truck camper, or floating home that is superior to that of the declarant.

(D) There are no unsecured creditors of the decedent or, if there are, the unsecured creditors of the decedent have been paid in full or their claims have been otherwise discharged.

(3) If required by the department, a certificate of the death of the decedent.

(4) If required by the department, the names and addresses of any other heirs or beneficiaries.

(c) If the department is presented with the documents specified in paragraphs (1) and (2) of subdivision (b), no liability shall be incurred by the department or any officer or employee of the department by reason of the transfer of registration of the manufactured home, mobilehome, commercial modular, truck camper, or floating home pursuant to this section. The department or officer or employee of the department may rely in good faith on the statements in the certificate specified in paragraph (2) of subdivision (b) and has no duty to inquire into the truth of any statement in the certificate. The person who secures the transfer of the manufactured home, mobilehome, commercial modular, truck camper, or floating home pursuant to this section is subject to the provisions of Sections 13109 to 13113, inclusive, of the Probate Code to the same extent as a person to whom transfer of property is made under Chapter 3 (commencing with Section 13100) of Part 1 of Division 8 of the Probate Code.

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/Appendixes/APPENDIX 10
Affidavit/Declaration to Collect Compensation Owed to Deceased Spouse or Domestic Partner (Probate Code §§13600-13606)

APPENDIX 10

Affidavit/Declaration to Collect Compensation Owed to Deceased Spouse or Domestic Partner (Probate Code §§13600-13606)

The undersigned hereby declares:

1. I make this declaration to induce __ *[name of employer]* __ to transfer to me the money described below under Probate Code §§13600-13606.

2. __ *[Name of decedent]* __ died at __ *[address]* __ while a resident of the City of __ *[name of city]* __, County of __ *[county]* __, California, on or about __ *[date]* __. __ *[Decedent was a __ [firefighter/peace officer] __ described in Govt C §22821.2(a)]* __.

[Choose one of the following alternatives]

[Alternative 1: Declarant is surviving spouse/registered domestic partner]

3. The affiant or declarant is the surviving __ *[spouse/registered domestic partner]* __ of the decedent.

[Alternative 2: Declarant is guardian or conservator]

3. The affiant or declarant is the guardian or conservator of the estate of the surviving __ *[spouse/registered domestic partner]* __ of the decedent.

[Continue]

4. The surviving __ *[spouse/registered domestic partner]* __ of the decedent is entitled to the earnings of the decedent under the decedent's will or by intestate succession, and no one else has a superior right to the earnings.

5. No proceeding is now being or has been conducted in California for administration of the decedent's estate.

[Choose one of the following alternatives]

[Alternative 1: If decedent was not a firefighter or peace officer]

6. Probate Code §§13600-13605 require that the earnings of the decedent, including compensation for unused vacation, not in excess of __ *[e.g., five thousand dollars (\$5000), plus annual adjustments for cost of living]* __ net, be paid promptly to the affiant or declarant.

[Alternative 2: If decedent was a firefighter or peace officer described in Govt C §22821.2(a)]

6. Probate Code §§13600-13605 require that the earnings of the decedent, including compensation for unused vacation, be paid promptly to the affiant or declarant.

[Continue]

7. Neither the surviving __ *[spouse/registered domestic partner]* __, nor anyone acting on behalf of the surviving __ *[spouse/registered domestic partner]* __, has a pending request to collect compensation owed by another employer for personal services of the decedent under Probate Code §§13600-13605.

8. Neither the surviving __ *[spouse/registered domestic partner]* __, nor anyone acting on behalf of the surviving __ *[spouse/registered domestic partner]* __, has collected any compensation owed by an employer for personal services of the decedent under Probate Code §§13600-13605.

[Add if appropriate]

except the sum of __ *[dollar amount]* __ dollars (\$ __ *[amount]* __), which was collected from __ *[name of other employer]* __.

[Continue]

9. The affiant or declarant requests that __[he/she]__ be paid the salary or other compensation owed by you for personal services of the decedent, including compensation for unused vacation, __[not to exceed five thousand dollars (\$5000) net, plus annual adjustments for cost of living]__,

[Add if appropriate]

Less the sum of __[dollar amount]__ dollars (\$__[amount]__), which was previously collected.

[Continue]

The affiant or declarant affirms or declares under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Dated: _____
__[Typed name]__

__[Signature]__

[the following is optional, but suggested; see Prob C §13104(e)]

_____)
State of California _____)
_____)
County of __[name of county]__ _____)
_____)
_____)
_____)

On __[date]__ before me, __[name and title of officer]__, personally appeared __[name(s)]__, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

__[Signature of officer]__ [Officer's seal]

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/Appendixes/APPENDIX 11 Spousal or Domestic Partner Property Petition (Judicial Council Form DE-221)

APPENDIX 11

Spousal or Domestic Partner Property Petition (Judicial Council Form DE-221)



ATTORNEY OR PARTY WITHOUT ATTORNEY (Name, State Bar number, and address): TELEPHONE NO.: _____ FAX NO. (Optional): _____ E-MAIL ADDRESS (Optional): _____ ATTORNEY FOR (Name): _____	FOR COURT USE ONLY
SUPERIOR COURT OF CALIFORNIA, COUNTY OF STREET ADDRESS: MAILING ADDRESS: CITY AND ZIP CODE: BRANCH NAME:	
ESTATE OF (Name): _____	CASE NUMBER: _____
DECEDENT	HEARING DATE: _____
<input type="checkbox"/> SPOUSAL <input type="checkbox"/> DOMESTIC PARTNER PROPERTY PETITION	DEPT.: _____ TIME: _____

1. **Petitioner (name):** _____ **requests**
 - a. determination of property passing to the surviving spouse or surviving registered domestic partner without administration (Fam. Code, § 297.5, Prob. Code, § 13500).
 - b. confirmation of property belonging to the surviving spouse or surviving registered domestic partner (Fam. Code, § 297.5, Prob. Code, §§ 100, 101).
 - c. immediate appointment of a probate referee.
2. Petitioner is
 - a. surviving spouse of the decedent.
 - b. personal representative of (name): _____, surviving spouse.
 - c. guardian or conservator of the estate of (name): _____, surviving spouse.
 - d. surviving registered domestic partner of the decedent.
 - e. personal representative of (name): _____, surviving registered domestic partner.
 - f. conservator of the estate of (name): _____, surviving registered domestic partner.
3. Decedent died on (date): _____
4. Decedent was
 - a. a resident of the California county named above.
 - b. a nonresident of California and left an estate in the county named above.
 - c. intestate testate and a copy of the will and any codicil is affixed as Attachment 4c.
 (Attach copies of will and any codicil, a typewritten copy of any handwritten document, and an English translation of any foreign-language document.)
5. a. (Complete in all cases) The decedent is survived by
 - (1) no child. child as follows: natural or adopted natural, adopted by a third party.
 - (2) no issue of a predeceased child. issue of a predeceased child.
- b. Decedent is is not survived by a stepchild or foster child or children who would have been adopted by decedent but for a legal barrier. (See Prob. Code, § 6454.)
6. (Complete only if no issue survived the decedent. Check **only the first box that applies.**)
 - a. The decedent is survived by a parent or parents who are listed in item 9.
 - b. The decedent is survived by a brother, sister, or issue of a deceased brother or sister, all of whom are listed in item 9.
7. Administration of all or part of the estate is not necessary for the reason that all or a part of the estate is property passing to the surviving spouse or surviving registered domestic partner. The facts upon which petitioner bases the allegation that the property described in Attachments 7a and 7b is property that should pass or be confirmed to the surviving spouse or surviving registered domestic partner are stated in Attachment 7.
 - a. Attachment 7a¹ contains the legal description (if real property add Assessor's Parcel Number) of the deceased spouse's or registered domestic partner's property that petitioner requests to be determined as having passed to the surviving spouse or partner from the deceased spouse or partner. This includes any interest in a trade or business name of any unincorporated business or an interest in any unincorporated business that the deceased spouse or partner was operating or managing at the time of death, subject to any written agreement between the deceased spouse or partner and the surviving spouse or partner providing for a non pro rata division of the aggregate value of the community property assets or quasi-community assets, or both.

¹ See Prob. Code, § 13658 for required filing of a list of known creditors of a business and other information in certain instances. If required, include in Attachment 7a.

ESTATE OF (Name):	CASE NUMBER:
DECEDENT	

7. b. Attachment 7b contains the legal description (if real property add Assessor's Parcel Number) of the community or quasi-community property petitioner requests to be determined as having belonged under Probate Code sections 100 and 101 and Family Code section 297.5 to the surviving spouse or surviving registered domestic partner upon the deceased spouse's or partner's death, subject to any written agreement between the deceased spouse or partner and the surviving spouse or partner providing for a non pro rata division of the aggregate value of the community property assets or quasi-community assets, or both.
8. There exists does not exist a written agreement between the deceased spouse or deceased registered domestic partner and the surviving spouse or surviving registered domestic partner providing for a non pro rata division of the aggregate value of the community property assets or quasi-community assets, or both. (If petitioner bases the description of the property of the deceased spouse or partner passing to the surviving spouse or partner or the property to be confirmed to the surviving spouse or partner, or both, on a written agreement, a copy of the agreement must be attached to this petition as Attachment 8.)
9. The names, relationships, ages, and residence or mailing addresses so far as known to or reasonably ascertainable by petitioner of (1) all persons named in decedent's will and codicils, whether living or deceased, and (2) all persons checked in items 5 and 6 are listed below are listed in Attachment 9.

Name and relationship	Age	Residence or mailing address
-----------------------	-----	------------------------------

10. The names and addresses of all persons named as executors in the decedent's will and any codicil or appointed as personal representatives of the decedent's estate are listed below are listed in Attachment 10 none

11. The petitioner is the trustee of a trust that is a devisee under decedent's will. The names and addresses of all persons interested in the trust who are entitled to notice under Probate Code section 13655(b)(2) are listed in Attachment 11.

12. A petition for probate or for administration of the decedent's estate
- a. is being filed with this petition.
- b. was filed on (date):
- c. has not been filed and is not being filed with this petition.

13. Number of pages attached: _____

Date:

(TYPE OR PRINT NAME)	(SIGNATURE OF ATTORNEY)
----------------------	-------------------------

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date:

(TYPE OR PRINT NAME)	(SIGNATURE OF PETITIONER)
----------------------	---------------------------

Additional page(s) to

Spousal or Domestic Partner Property Petition

Estate of __[*name*]__

Case No. _____

Attachment 7

The facts on which petitioner bases the allegation that the property described in Attachments 7b and 7c is property that should pass or be confirmed to the surviving __[*spouse/registered domestic partner*]__ are as follows:

1. At the date of their __[*marriage/registration*]__ on __[*date*]__, in the City of __[*city*]__, County of __[*county*]__, State of __[*state*]__, neither the decedent nor __[*spouse/domestic partner*]__ owned any assets of substantial value.
2. Decedent and __[*spouse/domestic partner*]__ have resided in the State of California since __[*date*]__, and accumulated all of their property from __[*marital partnership*]__ earnings of the parties.
3. Decedent and __[*spouse/domestic partner*]__ had no agreement concerning the subject property but always understood that all of their property was jointly owned community property in which they each held a one-half interest.
4. No legal proceedings were ever instituted to terminate the __[*marriage/domestic partnership*]__ or to determine the rights of the parties to their community property, nor did the parties ever separate.

Attachment 7a

The following property is the deceased __[*spouse's/domestic partner's*]__ one half of the community property that the surviving __[*spouse/domestic partner*]__ requests be determined as passing to the surviving __[*spouse/domestic partner*]__:

REAL PROPERTY:

1. One-half interest in residence located at __[*address*]__, in the City of __[*city*]__, County of __[*county*]__, State of California, described as follows:

__[*assessor's parcel number*]__

PERSONAL PROPERTY:

1. One-half interest in all jewelry, clothing, household furniture and furnishings, and other tangible articles of a personal nature.
2. One-half interest in the following automobile: __[*year, model, vehicle ID no., license no.*]__.
3. __[*Quantity*]__ shares, __[*company*]__, Certificate Number _____.
4. __[*Quantity*]__ enrolled shares and reinvested dividends and capital gains, __[*company*]__, Account Number _____.
5. One-half interest in __[*brokerage firm*]__, Account Number _____.
6. One-half interest in the following:

__[*Name of bank*]__ Account Numbers: _____.

__[*address*]__

Attachment 7b

The following property is the surviving __[*spouse's/domestic partner's*]__ one half of the community property that the surviving

__[spouse/domestic partner]__ requests be confirmed as belonging to the surviving __[spouse/domestic partner]__:

REAL PROPERTY:

1. One-half interest in residence located at __[address]__, in the City of __[city]__, County of __[county]__, State of California, described as follows:

__[assessor's parcel number]__

PERSONAL PROPERTY:

1. One-half interest in all jewelry, clothing, household furniture and furnishings, and other tangible articles of a personal nature.

2. One-half interest in the following automobile: __[year, model, vehicle ID no., license no.]__.

3. __[Quantity]__ shares, __[company]__, Certificate Number _____.

4. __[Quantity]__ enrolled shares and reinvested dividends and capital gains, __[company]__, Account Number _____.

5. One-half interest in __[brokerage firm]__, Account Number _____.

6. One-half interest in the following:

__[Name of bank]__ Account Numbers: _____.

__[address]__

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/Appendixes/APPENDIX 12 Notice of Hearing--Decedent's Estate or Trust (Judicial Council Form DE-120)

APPENDIX 12

Notice of Hearing—Decedent's Estate or Trust (Judicial Council Form DE-120)



ATTORNEY OR PARTY WITHOUT ATTORNEY (Name, State Bar number, and address): TELEPHONE NO.: _____ FAX NO. (Optional): _____ E-MAIL ADDRESS (Optional): _____ ATTORNEY FOR (Name): _____	FOR COURT USE ONLY
SUPERIOR COURT OF CALIFORNIA, COUNTY OF STREET ADDRESS: MAILING ADDRESS: CITY AND ZIP CODE: BRANCH NAME:	
<input type="checkbox"/> ESTATE OF (Name): <input type="checkbox"/> IN THE MATTER OF (Name): <div style="text-align: center;"> <input type="checkbox"/> DECEDENT <input type="checkbox"/> TRUST <input type="checkbox"/> OTHER </div>	
NOTICE OF HEARING—DECEDENT'S ESTATE OR TRUST	CASE NUMBER: _____

This notice is required by law.
This notice does not require you to appear in court, but you may attend the hearing if you wish.

1. NOTICE is given that (name):
 (representative capacity, if any):
 has filed (specify):*

2. You may refer to the filed documents for more information. (Some documents filed with the court are confidential.)

3. A HEARING on the matter will be held as follows:

a. Date:	Time:	Dept.:	Room:
----------	-------	--------	-------

b. Address of court shown above is (specify):

Assistive listening systems, computer-assisted real-time captioning, or sign language interpreter services are available upon request if at least 5 days notice is provided. Contact the clerk's office for *Request for Accommodations by Persons With Disabilities and Order* (form MC-410). (Civil Code section 54.8.)



* Do **not** use this form to give notice of a petition to administer estate (see Prob. Code, § 8100 and form DE-121) or notice of a hearing in a guardianship or conservatorship (see Prob. Code, §§ 1511 and 1822 and form GC-020).

<input type="checkbox"/> ESTATE OF <i>(Name)</i> : <input type="checkbox"/> IN THE MATTER OF <i>(Name)</i> :	CASE NUMBER:
<input type="checkbox"/> DECEDENT <input type="checkbox"/> TRUST <input type="checkbox"/> OTHER	

CLERK'S CERTIFICATE OF POSTING

1. I certify that I am not a party to this cause.
2. A copy of the foregoing *Notice of Hearing—Decedent's Estate or Trust*
 - a. was posted at *(address)*:

 - b. was posted on *(date)*:

Date: _____ Clerk, by _____, Deputy

PROOF OF SERVICE BY MAIL *

1. I am over the age of 18 and not a party to this cause. I am a resident of or employed in the county where the mailing occurred.
2. My residence or business address is *(specify)*:

3. I served the foregoing *Notice of Hearing—Decedent's Estate or Trust* on each person named below by enclosing a copy in an envelope addressed as shown below AND
 - a. **depositing** the sealed envelope on the date and at the place shown in item 4 with the United States Postal Service with the postage fully prepaid.
 - b. **placing** the envelope for collection and mailing on the date and at the place shown in item 4 following our ordinary business practices. I am readily familiar with this business's practice for collecting and processing correspondence for mailing. On the same day that correspondence is placed for collection and mailing, it is deposited in the ordinary course of business with the United States Postal Service in a sealed envelope with postage fully prepaid.
4. a. Date mailed: _____ b. Place mailed *(city, state)*: _____
5. I served with the *Notice of Hearing—Decedent's Estate or Trust* a copy of the petition or other document referred to in the Notice.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date: _____

(TYPE OR PRINT NAME OF PERSON COMPLETING THIS FORM)

(SIGNATURE OF PERSON COMPLETING THIS FORM)

NAME AND ADDRESS OF EACH PERSON TO WHOM NOTICE WAS MAILED

Name of person served

Address (number, street, city, state, and zip code)

1.		
2.		
3.		
4.		

Continued on an attachment. *(You may use Attachment to Notice of Hearing Proof of Service by Mail, form DE-120(MA)/GC-020(MA), for this purpose.)*

* Do not use this form for proof of personal service. You may use form DE-120(P) to prove personal service of this Notice.

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/Appendixes/APPENDIX 13 Spousal or Domestic Partner Property Order (Judicial Council Form DE-226)

APPENDIX 13

Spousal or Domestic Partner Property Order (Judicial Council Form DE-226)



ATTORNEY OR PARTY WITHOUT ATTORNEY (Name, State Bar number, and address):

After recording return to:

TELEPHONE NO.:

FAX NO. (Optional):

E-MAIL ADDRESS (Optional):

ATTORNEY FOR (Name):

SUPERIOR COURT OF CALIFORNIA, COUNTY OF

STREET ADDRESS:

MAILING ADDRESS:

CITY AND ZIP CODE:

BRANCH NAME:

FOR RECORDER'S USE ONLY

ESTATE OF (Name):

CASE NUMBER:

DECEDENT

FOR COURT USE ONLY

SPOUSAL DOMESTIC PARTNER **PROPERTY ORDER**

1. Date of hearing: _____ Time: _____
Dept.: _____ Room: _____

THE COURT FINDS

- 2. All notices required by law have been given.
- 3. Decedent died on (date):
 - a. a resident of the California county named above.
 - b. a nonresident of California and left an estate in the county named above.
 - c. intestate. testate.
- 4. Decedent's surviving spouse surviving registered domestic partner is (name): _____

THE COURT FURTHER FINDS AND ORDERS

- 5. a. The property described in Attachment 5a is property passing to the surviving spouse or surviving registered domestic partner named in item 4, and no administration of it is necessary.
 - b. See Attachment 5b for further order(s) respecting transfer of the property to the surviving spouse or surviving registered domestic partner named in item 4.
 - 6. To protect the interests of the creditors of (business name): _____ an unincorporated trade or business, a list of all its known creditors and the amount owed each is on file.
 - a. Within (specify): _____ days from this date, the surviving spouse or surviving registered domestic partner named in item 4 shall file an undertaking in the amount of \$ _____
 - b. See Attachment 6b for further order(s) protecting the interests of creditors of the business.
 - 7. a. The property described in Attachment 7a is property that belonged to the surviving spouse or surviving registered domestic partner under Family Code section 297.5 and Probate Code sections 100 and 101, and the surviving spouse's or surviving domestic partner's ownership upon decedent's death is confirmed.
 - b. See Attachment 7b for further order(s) respecting transfer of the property to the surviving spouse or surviving domestic partner.
 - 8. All property described in the Spousal or Domestic Partner Property Petition that is not determined to be property passing to the surviving spouse or surviving registered domestic partner under Probate Code section 13500, or confirmed as belonging to the surviving spouse or surviving registered domestic partner under Probate Code sections 100 and 101, shall be subject to administration in the estate of decedent. All of such property is described in Attachment 8.
 - 9. Other (specify): _____
- Continued in Attachment 9.

10. Number of pages attached: _____

Date: _____

JUDICIAL OFFICER

SIGNATURE FOLLOWS LAST ATTACHMENT

Estate of __[name]__

Attachment 5a

The following property is the decedent's one half of the community property passing to the surviving __[spouse/registered domestic partner]__:

REAL PROPERTY:

1. One-half interest in residence located at __[address]__, in the City of __[city]__, County of __[county]__, State of California, described as follows:

__[assessor's parcel number]__

PERSONAL PROPERTY:

1. One-half interest in all jewelry, clothing, household furniture and furnishings, and other tangible articles of a personal nature.

2. One-half interest in the following automobile: __[year, model, vehicle ID no., license no.]__.

3. __[Quantity]__ shares, __[company]__, Certificate Number _____.

4. __[Quantity]__ enrolled shares and reinvested dividends and capital gains, __[company]__, Account Number _____.

5. One-half interest in __[brokerage firm]__, Account Number _____.

6. One-half interest in the following:

__[Name of bank]__ Account Numbers: _____.

__[address]__

Attachment 7a

The following property is the surviving __[spouse's/registered domestic partner's]__ one half of the community property that is confirmed to the surviving spouse:

REAL PROPERTY:

1. One-half interest in residence located at __[address]__, in the City of __[city]__, County of __[county]__, State of California, described as follows:

__[assessor's parcel number]__

PERSONAL PROPERTY:

1. One-half interest in all jewelry, clothing, household furniture and furnishings, and other tangible articles of a personal nature.

2. One-half interest in the following automobile: __[year, model, vehicle ID no., license no.]__.

3. __[Quantity]__ shares, __[company]__, Certificate Number _____.

4. __[Quantity]__ enrolled shares and reinvested dividends and capital gains, __[company]__, Account Number _____.

5. One half interest in __[brokerage firm]__ Account Number _____.

6. One half interest in the following:

__[Name of bank]__ Account Numbers: _____.

--[address]--

Date: _____

Judge of the Superior Court

© The Regents of the University of California

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/Appendixes/APPENDIX 14 Change in Ownership Statement

APPENDIX 14
Change in Ownership Statement



CHANGE IN OWNERSHIP STATEMENT

This statement represents a written request from the Assessor.
 Failure to file will result in the assessment of a penalty.

FILE THIS STATEMENT BY: _____

IMPORTANT NOTICE

The law requires any transferee acquiring an interest in real property or manufactured home subject to local property taxation, and that is assessed by the county assessor, to file a Change in Ownership Statement with the County Recorder or Assessor. The Change in Ownership Statement must be filed at the time of recording or, if the transfer is not recorded, within 45 days of the date of the change in ownership, except that where the change in ownership has occurred by reason of death the statement shall be filed within 150 days after the date of death or, if the estate is probated, shall be filed at the time the inventory and appraisal is filed. The failure to file a Change in Ownership Statement within 45 days from the date of a written request by the Assessor results in a penalty of either: (1) one hundred dollars (\$100); or (2) 10 percent of the taxes applicable to the new base year value reflecting the change in ownership of the real property or manufactured home, whichever is greater, but not to exceed two thousand five hundred dollars (\$2,500) if that failure to file was not willful. This penalty will be added to the assessment roll and shall be collected like any other delinquent property taxes, and be subject to the same penalties for nonpayment.

SELLER/TRANSFEROR		ASSESSOR'S PARCEL NUMBER	
BUYER/TRANSFEEE		BUYER'S DAYTIME TELEPHONE NUMBER ()	
STREET ADDRESS OR PHYSICAL LOCATION OF REAL PROPERTY			
MAIL PROPERTY TAX INFORMATION TO (NAME)			
ADDRESS		CITY	STATE : ZIP CODE
<input type="checkbox"/> YES	<input type="checkbox"/> NO	This property is intended as my principal residence. If YES, please indicate the date of occupancy or intended occupancy.	
		MO	DAY YEAR

PART 1. TRANSFER INFORMATION *Please complete all statements.*

- YES NO
- A. This transfer is solely between spouses (addition or removal of a spouse, death of a spouse, divorce settlement, etc.).
 - B. This transfer is solely between domestic partners currently registered with the California Secretary of State (addition or removal of a partner, death of a partner, termination settlement, etc.).
 - * C. This is a transfer between: parent(s) and child(ren) grandparent(s) and grandchild(ren).
 - * D. This transaction is to replace a principal residence by a person 55 years of age or older.
 Within the same county? YES NO
 - * E. This transaction is to replace a principal residence by a person who is severely disabled as defined by Revenue and Taxation Code section 69.5. Within the same county? YES NO
 - F. This transaction is only a correction of the name(s) of the person(s) holding title to the property (e.g., a name change upon marriage).
 If YES, please explain: _____
 - G. The recorded document creates, terminates, or reconveys a lender's interest in the property.
 - H. This transaction is recorded only as a requirement for financing purposes or to create, terminate, or reconvey a security interest (e.g., cosigner). If YES, please explain: _____
 - I. The recorded document substitutes a trustee of a trust, mortgage, or other similar document.
 - J. This is a transfer of property:
 - 1. to/from a revocable trust that may be revoked by the transferor and is for the benefit of the transferor, and/or the transferor's spouse registered domestic partner.
 - 2. to/from a trust that may be revoked by the creator/grantor/trustor who is also a joint tenant, and which names the other joint tenant(s) as beneficiaries when the creator/grantor/trustor dies.
 - 3. to/from an irrevocable trust for the benefit of the creator/grantor/trustor and/or grantor's/trustor's spouse grantor's/trustor's registered domestic partner.
 - 4. to/from an irrevocable trust from which the property reverts to the creator/grantor/trustor within 12 years.
 - K. This property is subject to a lease with a remaining lease term of 35 years or more including written options.
 - L. This is a transfer between parties in which proportional interests of the transferor(s) and transferee(s) in each and every parcel being transferred remain exactly the same after the transfer.
 - M. This is a transfer subject to subsidized low-income housing requirements with governmentally imposed restrictions.
 - * N. This transfer is to the first purchaser of a new building containing an active solar energy system.

* If you checked YES to statements C, D, or E, you may qualify for a property tax reassessment exclusion, which may allow you to maintain your previous tax base. If you checked YES to statement N, you may qualify for a property tax new construction exclusion. A claim form must be filed and all requirements met in order to obtain any of these exclusions. Contact the Assessor for claim forms.

Please provide any other information that will help the Assessor understand the nature of the transfer.

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

PART 2. OTHER TRANSFER INFORMATION

Check and complete as applicable.

- A. Date of transfer, if other than recording date:
B. Type of transfer: Purchase, Foreclosure, Gift, Trade or exchange, Merger, stock, or partnership acquisition, Contract of sale, Inheritance, Sale/leaseback, Creation of a lease, Assignment of a lease, Termination of a lease, Other. Please explain:
C. Only a partial interest in the property was transferred. YES NO If YES, indicate the percentage transferred: %

PART 3. PURCHASE PRICE AND TERMS OF SALE

Check and complete as applicable.

- A. Total purchase or acquisition price. Do not include closing costs or mortgage insurance. \$
Down payment: \$ Interest rate: % Seller-paid points or closing costs: \$ Balloon payment: \$
Loan carried by seller Assumption of Contractual Assessment* with a remaining balance of: \$
* An assessment used to finance property-specific improvements that constitutes a lien against the real property.
B. The property was purchased: Through real estate broker. Broker name: Phone number: ()
Direct from seller From a family member
Other. Please explain:
C. Please explain any special terms, seller concessions, financing, and any other information (e.g., buyer assumed the existing loan balance) that would assist the Assessor in the valuation of your property.

PART 4. PROPERTY INFORMATION

Check and complete as applicable.

- A. Type of property transferred: Single-family residence, Multiple-family residence, Other. Description: (i.e., timber, mineral, water rights, etc.), Co-op/Own-your-own, Condominium, Timeshare, Manufactured home, Unimproved lot, Commercial/Industrial
B. YES NO Personal/business property, or incentives, are included in the purchase price. Examples are furniture, farm equipment, machinery, club memberships, etc. Attach list if available. If YES, enter the value of the personal/business property: \$
C. YES NO A manufactured home is included in the purchase price. If YES, enter the value attributed to the manufactured home: \$
YES NO The manufactured home is subject to local property tax. If NO, enter decal number:
D. YES NO The property produces rental or other income. If YES, the income is from: Lease/rent Contract Mineral rights Other:
E. The condition of the property at the time of sale was: Good Average Fair Poor

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true and correct to the best of my knowledge and belief. This declaration is binding on each and every buyer/transferee.

SIGNATURE OF BUYER/TRANSFeree OR CORPORATE OFFICER DATE
NAME OF BUYER/TRANSFeree/LEGAL REPRESENTATIVE/CORPORATE OFFICER (PLEASE PRINT) TITLE
E-MAIL ADDRESS

The Assessor's office may contact you for additional information regarding this transaction.

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/Appendixes/APPENDIX 14A Preliminary Change of Ownership Report

APPENDIX 14A
Preliminary Change of Ownership Report



PRELIMINARY CHANGE OF OWNERSHIP REPORT

To be completed by the transferee (buyer) prior to a transfer of subject property, in accordance with section 480.3 of the Revenue and Taxation Code. A *Preliminary Change of Ownership Report* must be filed with each conveyance in the County Recorder's office for the county where the property is located. Please answer all questions in each section, and sign and complete the certification before filing. This form may be used in all 58 California counties. If a document evidencing a change in ownership is presented to the Recorder for recordation without the concurrent filing of a *Preliminary Change of Ownership Report*, the Recorder may charge an additional recording fee of twenty dollars (\$20).

NOTICE: The property which you acquired may be subject to a supplemental assessment in an amount to be determined by the County Assessor. Supplemental assessments are not paid by the title or escrow company at close of escrow, and are not included in lender impound accounts. **You may be responsible for the current or upcoming property taxes even if you do not receive the tax bill.**

SELLER/TRANSFEROR		ASSESSOR'S PARCEL NUMBER	
BUYER/TRANSFEEE		BUYER'S DAYTIME TELEPHONE NUMBER ()	
STREET ADDRESS OR PHYSICAL LOCATION OF REAL PROPERTY			
MAIL PROPERTY TAX INFORMATION TO (NAME)			
ADDRESS		CITY	STATE ZIP CODE
<input type="checkbox"/> YES	<input type="checkbox"/> NO	This property is intended as my principal residence. If YES, please indicate the date of occupancy or intended occupancy.	
		MO	DAY YEAR

PART 1. TRANSFER INFORMATION *Please complete all statements.*

- YES NO
- A. This transfer is solely between spouses (*addition or removal of a spouse, death of a spouse, divorce settlement, etc.*).
 - B. This transfer is solely between domestic partners currently registered with the California Secretary of State (*addition or removal of a partner, death of a partner, termination settlement, etc.*).
 - * C. This is a transfer between: parent(s) and child(ren) grandparent(s) and grandchild(ren).
 - * D. This transaction is to replace a principal residence by a person 55 years of age or older. Within the same county? YES NO
 - * E. This transaction is to replace a principal residence by a person who is severely disabled as defined by Revenue and Taxation Code section 69.5. Within the same county? YES NO
 - F. This transaction is only a correction of the name(s) of the person(s) holding title to the property (*e.g., a name change upon marriage*). If YES, please explain: _____
 - G. The recorded document creates, terminates, or reconveys a lender's interest in the property.
 - H. This transaction is recorded only as a requirement for financing purposes or to create, terminate, or reconvey a security interest (*e.g., cosigner*). If YES, please explain: _____
 - I. The recorded document substitutes a trustee of a trust, mortgage, or other similar document.
 - J. This is a transfer of property:
 - 1. to/from a revocable trust that may be revoked by the transferor and is for the benefit of the transferor, and/or the transferor's spouse registered domestic partner.
 - 2. to/from a trust that may be revoked by the creator/grantor/trustor who is also a joint tenant, and which names the other joint tenant(s) as beneficiaries when the creator/grantor/trustor dies.
 - 3. to/from an irrevocable trust for the benefit of the creator/grantor/trustor and/or grantor's/trustor's spouse grantor's/trustor's registered domestic partner.
 - 4. to/from an irrevocable trust from which the property reverts to the creator/grantor/trustor within 12 years.
 - K. This property is subject to a lease with a remaining lease term of 35 years or more including written options.
 - L. This is a transfer between parties in which proportional interests of the transferor(s) and transferee(s) in each and every parcel being transferred remain exactly the same after the transfer.
 - M. This is a transfer subject to subsidized low-income housing requirements with governmentally imposed restrictions.
 - * N. This transfer is to the first purchaser of a new building containing an active solar energy system.

* If you checked YES to statements C, D, or E, you may qualify for a property tax reassessment exclusion, which may allow you to maintain your previous tax base. If you checked YES to statement N, you may qualify for a property tax new construction exclusion. A claim form must be filed and all requirements met in order to obtain any of these exclusions. Contact the Assessor for claim forms.

Please provide any other information that will help the Assessor understand the nature of the transfer.

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

PART 2. OTHER TRANSFER INFORMATION

Check and complete as applicable.

- A. Date of transfer, if other than recording date:
B. Type of transfer: Purchase, Foreclosure, Gift, Trade or exchange, Merger, stock, or partnership acquisition, Contract of sale, Inheritance, Sale/leaseback, Creation of a lease, Assignment of a lease, Termination of a lease, Other. Please explain:
C. Only a partial interest in the property was transferred. YES NO If YES, indicate the percentage transferred: %

PART 3. PURCHASE PRICE AND TERMS OF SALE

Check and complete as applicable.

- A. Total purchase or acquisition price. Do not include closing costs or mortgage insurance.
Down payment: \$ Interest rate: % Seller-paid points or closing costs: \$ Balloon payment: \$
Loan carried by seller Assumption of Contractual Assessment* with a remaining balance of: \$
B. The property was purchased: Through real estate broker, Direct from seller, From a family member, Other. Please explain:
C. Please explain any special terms, seller concessions, financing, and any other information (e.g., buyer assumed the existing loan balance) that would assist the Assessor in the valuation of your property.

PART 4. PROPERTY INFORMATION

Check and complete as applicable.

- A. Type of property transferred: Single-family residence, Multiple-family residence, Other, Co-op/Own-your-own, Condominium, Timeshare, Manufactured home, Unimproved lot, Commercial/Industrial
B. YES NO Personal/business property, or incentives, are included in the purchase price. Examples are furniture, farm equipment, machinery, club memberships, etc. Attach list if available. If YES, enter the value of the personal/business property: \$
C. YES NO A manufactured home is included in the purchase price. If YES, enter the value attributed to the manufactured home: \$ YES NO The manufactured home is subject to local property tax. If NO, enter decal number:
D. YES NO The property produces rental or other income. If YES, the income is from: Lease/rent, Contract, Mineral rights, Other:
E. The condition of the property at the time of sale was: Good, Average, Fair, Poor

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true and correct to the best of my knowledge and belief. This declaration is binding on each and every buyer/transferee.

SIGNATURE OF BUYER/TRANSFEREE OR CORPORATE OFFICER DATE
NAME OF BUYER/TRANSFEREE/LEGAL REPRESENTATIVE/CORPORATE OFFICER (PLEASE PRINT) TITLE
E-MAIL ADDRESS

The Assessor's office may contact you for additional information regarding this transaction.

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/Appendixes/APPENDIX 15 Declaration Pursuant to California Probate Code §13100

APPENDIX 15

Declaration Pursuant to California Probate Code §13100

The undersigned, __[*name of declarant*]__, declares as follows:

1. I am the successor in interest as defined in §13006 of the California Probate Code, of decedent, __[*name of decedent*]__, who died in the County of __[*county*]__, California, on __[*date*]__.

2. At least forty (40) days have elapsed since the death of the decedent, as shown in the certified copy of the decedent's death certificate attached to this affidavit or declaration.

[Choose one of the following alternatives]

[Alternative 1: No estate administration]

3. No proceeding is now being or has been conducted in California for administration of the decedent's estate.

[Alternative 2: Estate administration]

3. The decedent's personal representative has consented in writing to the payment, transfer, or delivery to the affiant or declarant of the property described in the affidavit or declaration.

[Continue]

4. The current gross fair market value of the decedent's real and personal property in California, excluding the property described in §13050 of the California Probate Code, does not exceed one hundred thousand dollars (\$100,000).

5. The following is a description of the property of the decedent which should be paid, transferred, or delivered to the affiant or declarant.

[Describe property]

__[*Name of bank*]__

__[*Checking account no.*]__

__[*Address of bank*]__

__[*Value*]__

6. I, __[*name of successor*]__, am the successor of the decedent (as defined in §13006 of the California Probate Code) to the decedent's interest in the described property.

[Add one of the following alternatives]

[Alternative 1: Beneficiary under will]

I succeed to the subject property as a beneficiary under the last will of decedent.

[Alternative 2: Intestate succession]

Decedent died without a will. I succeed to the subject property under the laws of intestate succession of the State of California.

[Alternative 3: Guardian, conservator, or trustee]

I, __[*name of declarant/affiant*]__, am authorized under §13051 of the California Probate Code to act on behalf of the successor of the decedent (as defined in §13006 of the California Probate Code) with respect to the decedent's interest in the described property.

[Continue]

7. No other person has a superior right to the interest of the decedent in the described property.

8. I, the __[declarant/affiant]__, request that the described property be paid, delivered, or transferred to the __[declarant/affiant]__.

[Add if appropriate]

9. I agree to hold harmless and indemnify you against all liability, claims, demands, loss, damages, costs, and expense whatsoever, which you may incur or suffer by reason of the transfer, payment, or delivery to me of any property pursuant hereto.

[Continue]

[10]. I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Dated: _____ [Signature of declarant/affiant]__
__[Typed name of declarant/affiant]__

Date: _____

[Note: If more than one declarant is entitled to succeed to the described property, all declarants should join in executing the declaration and the allegations should be modified to reflect the plural.]

NOTARY ACKNOWLEDGMENT [optional, but suggested]

(See Probate Code §13104(e))

_____)
State of California)
_____)
County of __[name of county]__)
_____)
_____)
_____)

On __[date]__ before me, __[name and title of officer]__, personally appeared __[name(s)]__, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

__[Signature of officer]__ [Officer's seal]

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/Appendixes/APPENDIX 16 Statement of Facts--Use Tax Exemption (Department of Housing and Community Development)

APPENDIX 16

Statement of Facts—Use Tax Exemption (Department of Housing and Community Development)





STATEMENT OF FACTS - USE TAX EXEMPTION

SECTION I. DESCRIPTION OF UNIT

This unit is a (check one): Manufactured Home/Mobilehome Commercial Modular

The Decal (License) No. (s) of the unit is: _____

The Trade Name of the unit is: _____

The Serial No. (s) of the unit is: _____

SECTION II. REASON FOR USE TAX EXEMPTION

Check appropriate box(es):

- The above-described unit was a gift. All rights and interest of ownership were transferred without exchange of money or other valuable consideration.
- The above-described unit has been acquired from:
 - Parent(s) Grandparent(s) Child
 - Spouse Brother(s)* Sister(s)*
- The name of a Parent, Grandparent, Child, Spouse is being added to the record of the above-described unit.
- The name of a Parent, Grandparent, Child, Spouse is being deleted from the record of the above-described unit.
- The above-described unit was received as the result of an inheritance.
- Transfer of the above-described unit is being made pursuant to a court order.
- The transfer of the unit is being made to a revocable trust which (1) the seller has an unrestricted power to revoke the trust, (2) the transfer does not result in any change in the beneficial ownership of the property, (3) the trust provides that upon revocation the property will revert wholly to the transferee, and (4) the only consideration for the transfer is the assumption by the trust of an existing loan for which the tangible personal property being transferred is the sole collateral for the assumed loan.

***NOTE: A sale between brother(s) or sister(s) is subject to use tax unless both are minors. If the transaction involves minors, check here.**

SECTION III. CERTIFICATION

I/We certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on _____ at _____
(Date) (City) (State)

Signature _____

Address _____
Street Address or P.O. Box City State Zip

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/Appendixes/APPENDIX 17 Petition to Determine Succession to Real Property (Estates \$100,000 or Less) (Judicial Council Form DE-310)

APPENDIX 17

Petition to Determine Succession to Real Property (Estates \$100,000 or Less) (Judicial Council Form DE-310)



ATTORNEY OR PARTY WITHOUT ATTORNEY (Name, state bar number, and address):	TELEPHONE AND FAX NOS.:	FOR COURT USE ONLY
ATTORNEY FOR (Name):		
SUPERIOR COURT OF CALIFORNIA, COUNTY OF STREET ADDRESS: MAILING ADDRESS: CITY AND ZIP CODE: BRANCH NAME:		
MATTER OF (Name):		
DECEDENT		
PETITION TO DETERMINE SUCCESSION TO REAL PROPERTY (Estates \$100,000 or Less) <input type="checkbox"/> And Personal Property		CASE NUMBER:
		HEARING DATE:
		DEPT.: TIME:

1. Petitioner (name of each person claiming an interest):

requests a determination that the real property and personal property described in item 11 is property passing to petitioner and that no administration of decedent's estate is necessary.

2. Decedent (name):

- a. Date of death:
 b. Place of death (city, state):

3. At least 40 days have elapsed since the date of decedent's death.

4. a. Decedent was a resident of this county at the time of death.

b. Decedent was not a resident of California at the time of death. Decedent died owning property in this county.

5. Decedent died intestate testate and a copy of the will and any codicil is affixed as Attachment 5 or 12a.

6. a. No proceeding for the administration of decedent's estate is being conducted or has been conducted in California.

b. Decedent's personal representative's consent to use the procedure provided by Probate Code section 13150 et seq. is attached as Attachment 6b.

7. Proceedings for the administration of decedent's estate in another jurisdiction

- a. have not been commenced.
 b. have been commenced and completed.
 (Specify state, county, court, and case number):

8. The gross value of all real and personal property in decedent's estate located in California as shown by the *Inventory and Appraisal* attached to this petition, excluding the property described in Probate Code section 13050 (joint tenancy, property passing to decedent's spouse, etc.), does not exceed \$100,000. (Attach an *Inventory and Appraisal* (form DE-160) as Attachment 8.)

9. a. The decedent is survived by (check at least one box in each of items (1)-(3))

- (1) spouse no spouse as follows: divorced or never married spouse deceased
 (2) child as follows: natural or adopted natural adopted by a third party no child
 (3) issue of a predeceased child no issue of a predeceased child

b. Decedent is is not survived by a stepchild or foster child or children who would have been adopted by decedent but for a legal barrier. (See Prob. Code, § 6454.)

10. (Complete if decedent was survived by (1) a spouse but no issue (only a or b apply); or (2) no spouse or issue. Check the first box that applies.)

- a. Decedent is survived by a parent or parents who are listed in item 14.
 b. Decedent is survived by a brother, sister, or issue of a deceased brother or sister, all of whom are listed in item 14.
 c. Decedent is survived by other heirs under Probate Code section 6400 et seq., all of whom also listed in item 14.
 d. Decedent is survived by no known next of kin.

11. Attachment 11 contains (1) the legal description of decedent's real property and its Assessor's Parcel Number (APN) and personal property in California passing to petitioner and (2) decedent's interest in the property. (Attach the legal description of the real and personal property and state decedent's interest.)

(Continued on reverse)

Sample Attachment 11

Estate of HENRY ANDREWS

Santa Clara County Probate No. P78643

LEGAL DESCRIPTION

Lot 53 of the Subdivision of Tract 110, according to the map of the City of Palo Alto, California, filed and recorded on March 31, 1967, in Book 238 of Maps, at page 6, Santa Clara County Records.

APN: 4882-09-002

Decedent owns a 100% interest in that certain lot located at 3601 Meadow Avenue, Palo Alto, CA.

Decedent died intestate and left no surviving spouse. Decedent's only living heirs are petitioners, William Andrews, his son, and Martha Andrews, his daughter.

© The Regents of the University of California

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/Appendixes/APPENDIX 18 Inventory and Appraisal; Sample Inventory and Appraisal Attachment (Judicial Council Forms DE-160 and DE-161)

APPENDIX 18

Inventory and Appraisal; Sample Inventory and Appraisal Attachment (Judicial Council Forms DE-160 and DE-161)



ATTORNEY OR PARTY WITHOUT ATTORNEY <i>(Name, state bar number, and address):</i> TELEPHONE NO.: _____ FAX NO. <i>(Optional)</i> : _____ E-MAIL ADDRESS <i>(Optional)</i> : _____ ATTORNEY FOR <i>(Name)</i> : _____	FOR COURT USE ONLY
SUPERIOR COURT OF CALIFORNIA, COUNTY OF STREET ADDRESS: _____ MAILING ADDRESS: _____ CITY AND ZIP CODE: _____ BRANCH NAME: _____	
ESTATE OF <i>(Name)</i> : _____ <input type="checkbox"/> DECEDENT <input type="checkbox"/> CONSERVATEE <input type="checkbox"/> MINOR	
INVENTORY AND APPRAISAL <input type="checkbox"/> Partial No.: <input type="checkbox"/> Corrected <input type="checkbox"/> Final <input type="checkbox"/> Reappraisal for Sale <input type="checkbox"/> Supplemental <input type="checkbox"/> Property Tax Certificate	CASE NUMBER: _____ Date of Death of Decedent or of Appointment of Guardian or Conservator: _____

APPRAISALS

1. Total appraisal by representative, guardian, or conservator (Attachment 1): \$
2. Total appraisal by referee (Attachment 2): \$
- TOTAL: \$

DECLARATION OF REPRESENTATIVE, GUARDIAN, CONSERVATOR, OR SMALL ESTATE CLAIMANT

3. Attachments 1 and 2 together with all prior inventories filed contain a true statement of
 all a portion of the estate that has come to my knowledge or possession, including particularly all money and all just claims the estate has against me. I have truly, honestly, and impartially appraised to the best of my ability each item set forth in Attachment 1.
4. No probate referee is required by order of the court dated *(specify)*: _____
5. **Property tax certificate.** I certify that the requirements of Revenue and Taxation Code section 480
- a. are not applicable because the decedent owned no real property in California at the time of death.
- b. have been satisfied by the filing of a change of ownership statement with the county recorder or assessor of each county in California in which the decedent owned property at the time of death.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date: _____

_____ (TYPE OR PRINT NAME; INCLUDE TITLE IF CORPORATE OFFICER)		_____ (SIGNATURE)
---	--	----------------------

STATEMENT ABOUT THE BOND

(Complete in all cases. Must be signed by attorney for fiduciary, or by fiduciary without an attorney.)

6. Bond is waived, or the sole fiduciary is a corporate fiduciary or an exempt government agency.
7. Bond filed in the amount of: \$ _____ Sufficient Insufficient
8. Receipts for: \$ _____ have been filed with the court for deposits in a blocked account at *(specify institution and location)*: _____

Date: _____

_____ (TYPE OR PRINT NAME)		_____ (SIGNATURE OF ATTORNEY OR PARTY WITHOUT ATTORNEY)
-------------------------------	--	--

ESTATE OF <i>(Name)</i> : <input type="checkbox"/> DECEDENT <input type="checkbox"/> CONSERVATEE <input type="checkbox"/> MINOR	CASE NUMBER:
--	----------------------

DECLARATION OF PROBATE REFEREE

- 9. I have truly, honestly, and impartially appraised to the best of my ability each item set forth in Attachment 2.
- 10. A true account of my commission and expenses actually and necessarily incurred pursuant to my appointment is:
 - Statutory commission: \$
 - Expenses *(specify)*: \$
 - TOTAL:** \$

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date:

(TYPE OR PRINT NAME)		(SIGNATURE OF REFEREE)
----------------------	--	------------------------

INSTRUCTIONS

(See Probate Code sections 2610-2616, 8801, 8804, 8852, 8905, 8960, 8961, and 8963 for additional instructions.)

- 1. See Probate Code section 8850 for items to be included in the inventory.
- 2. If the minor or conservatee is or has been during the guardianship or conservatorship confined in a state hospital under the jurisdiction of the State Department of Mental Health or the State Department of Developmental Services, mail a copy to the director of the appropriate department in Sacramento. (Prob. Code, § 2611.)
- 3. The representative, guardian, conservator, or small estate claimant shall list on Attachment 1 and appraise as of the date of death of the decedent or the date of appointment of the guardian or conservator, at fair market value, moneys, currency, cash items, bank accounts and amounts on deposit with each financial institution (as defined in Probate Code section 40), and the proceeds of life and accident insurance policies and retirement plans payable upon death in lump sum amounts to the estate, except items whose fair market value is, in the opinion of the representative, an amount different from the ostensible value or specified amount.
- 4. The representative, guardian, conservator, or small estate claimant shall list in Attachment 2 all other assets of the estate which shall be appraised by the referee.
- 5. If joint tenancy and other assets are listed for appraisal purposes only and not as part of the probate estate, they must be separately listed on additional attachments and their value excluded from the total valuation of Attachments 1 and 2.
- 6. Each attachment should conform to the format approved by the Judicial Council. *(See Inventory and Appraisal Attachment (form DE-161/GC-041) and Cal. Rules of Court, rules 2.100—2.119.)*

ESTATE OF (Name): HENRY ANDREWS	CASE NUMBER:
---------------------------------	--------------

**INVENTORY AND APPRAISAL
ATTACHMENT NO: 2**

(In decedents' estates, attachments must conform to Probate Code section 8850(c) regarding community and separate property.)

Page: 1 of: 1 total pages.
(Add pages as required.)

<u>Item No.</u>	<u>Description</u>	<u>Appraised value</u>
1.	Lot 53 of the Subdivision of Tract 110 according to the map of the City of Palo Alto, California, filed and recorded on March 31, 1967, in Book 238 of maps, at page 6, Santa Clara County Records APN: 4882-09-002	55,000
	Date of Death Value	

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/Appendixes/APPENDIX 19 Order Determining Succession to Real Property (Estates \$100,000 or Less) (Judicial Council Form DE-315)

APPENDIX 19

Order Determining Succession to Real Property (Estates \$100,000 or Less) (Judicial Council Form DE-315)



ATTORNEY OR PARTY WITHOUT ATTORNEY (Name, state bar number, and address):
After recording return to:

TELEPHONE NO.:
FAX NO. (Optional):
E-MAIL ADDRESS (Optional):
ATTORNEY FOR (Name):

SUPERIOR COURT OF CALIFORNIA, COUNTY OF
STREET ADDRESS:
MAILING ADDRESS:
CITY AND ZIP CODE:
BRANCH NAME:

MATTER OF (Name):

FOR RECORDER'S USE ONLY

CASE NUMBER:

DECEDENT

ORDER DETERMINING SUCCESSION TO REAL PROPERTY
(Estates \$100,000 or Less)

And Personal Property

FOR COURT USE ONLY

1. Date of hearing: _____ Time: _____
Dept./Room: _____ Judge: _____

THE COURT FINDS

- 2. All notices required by law have been given.
- 3. Decedent died on (date): _____
 - a. a resident of the California county named above.
 - b. a nonresident of California and left an estate in the county named above.
 - c. intestate testate.
- 4. At least 40 days have elapsed since the date of decedent's death.
- 5. a. No proceeding for the administration of decedent's estate is being conducted or has been conducted in California.
- b. Decedent's personal representative has filed a consent to use the procedure provided in Probate Code section 13150 et seq.
- 6. The gross value of decedent's real and personal property in California, excluding property described in Probate Code section 13050, does not exceed \$100,000.
- 7. Each petitioner is a successor of decedent (as defined in Probate Code section 13006) and a successor to decedent's interest in the real and personal property described in item 9a because each petitioner is
 - a. (will) a beneficiary who succeeded to the property under decedent's will.
 - b. (no will) a person who succeeded to the property under Probate Code sections 6401 and 6402.

THE COURT FURTHER FINDS AND ORDERS

- 8. No administration of decedent's estate is necessary in California.
- 9. a. The following described real and personal property is property of decedent passing to each petitioner (give legal description of real property): described in Attachment 9a.

b. Each petitioner's name and specific property interest is stated in Attachment 9b is as follows (specify):

10. Other (specify):

Date: _____

11. Number of pages attached: _____

SIGNATURE FOLLOWS LAST ATTACHMENT

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/Appendixes/APPENDIX 20 Affidavit Re Real Property of Small Value (\$20,000 or Less) (Judicial Council Form DE-305)

APPENDIX 20

Affidavit Re Real Property of Small Value (\$20,000 or Less) (Judicial Council Form DE-305)



ATTORNEY OR PARTY WITHOUT ATTORNEY (Name, State Bar number, and address):
After recording return to:

TELEPHONE NO.:
FAX NO. (Optional):
E-MAIL ADDRESS (Optional):
ATTORNEY FOR (Name):

SUPERIOR COURT OF CALIFORNIA, COUNTY OF
STREET ADDRESS:
MAILING ADDRESS:
CITY AND ZIP CODE:
BRANCH NAME:

MATTER OF (Name):

FOR RECORDER'S USE ONLY

DECEDENT

CASE NUMBER:

**AFFIDAVIT RE REAL PROPERTY OF SMALL VALUE
(\$20,000 or Less)**

FOR COURT USE ONLY

1. Decedent (name):
died on (date):
2. Decedent died at (city, state):
3. At least **six months** have elapsed since the date of death of decedent as shown in the certified copy of decedent's death certificate attached to this affidavit. (Attach a certified copy of decedent's death certificate.)
4. a. Decedent was domiciled in this county at the time of death.
b. Decedent was **not** domiciled in California at the time of death. Decedent died owning real property in this county.
5. a. The following is a **legal description** of decedent's real property claimed by the declarants (copy description from deed or other legal instrument):
 described in an attachment labeled Attachment 5a.

b. Decedent's interest in this real property is as follows (specify):

6. Each declarant is a successor of decedent (as defined in Probate Code section 13006) and a successor to decedent's interest in the real property described in item 5a, and no other person has a superior right, because each declarant is
 - a. (**will**) a beneficiary who succeeded to the property under decedent's will. (Attach a copy of the will.)
 - b. (**no will**) a person who succeeded to the property under Probate Code sections 6401 and 6402.
7. Names and addresses of each guardian or conservator of decedent's estate at date of death
 none are as follows* (specify):

8. The **gross value** of all real property in decedent's estate located in California as shown by the *Inventory and Appraisal*, excluding the real property described in Probate Code section 13050 (joint tenancy, property passing to decedent's spouse, etc.), does not exceed \$20,000.
9. An *Inventory and Appraisal* of decedent's **real property** in California is attached. The *Inventory and Appraisal* was made by a probate referee appointed for the county in which the property is located. (You may use Judicial Council form DE-160.)
10. No proceeding is now being or has been conducted in California for administration of decedent's estate.

* You must have a copy of this affidavit with attachments personally served or mailed to each person named in item 7.



MATTER OF _____ (Name): _____ <div style="text-align: right; margin-top: 10px;">DECEDENT</div>	CASE NUMBER: _____
--	--------------------

11. Funeral expenses, expenses of last illness, and all known unsecured debts of the decedent have been paid. [NOTE: You may be personally liable for decedent's unsecured debts up to the fair market value of the real property and any income you receive from it.]

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date: _____

_____ (TYPE OR PRINT NAME)	▶	_____ (SIGNATURE OF DECLARANT)
-------------------------------	---	-----------------------------------

Date: _____

_____ (TYPE OR PRINT NAME)	▶	_____ (SIGNATURE OF DECLARANT)
-------------------------------	---	-----------------------------------

SIGNATURE OF ADDITIONAL DECLARANTS ATTACHED

NOTARY ACKNOWLEDGMENTS (NOTE: No notary acknowledgment may be affixed as a rider (small strip) to this page. If additional notary acknowledgments are required, they must be attached as 8-1/2- by 11-inch pages.)

STATE OF CALIFORNIA, COUNTY OF (specify): _____

On (date): _____, before me (name and title): _____

personally appeared (name(s)): _____

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the instrument in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

 (SIGNATURE OF NOTARY PUBLIC)

(NOTARY SEAL)

STATE OF CALIFORNIA, COUNTY OF (specify): _____

On (date): _____, before me (name and title): _____

personally appeared (name(s)): _____

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the instrument in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

 (SIGNATURE OF NOTARY PUBLIC)

(NOTARY SEAL)

(SEAL)

CLERK'S CERTIFICATE

I certify that the foregoing, including any attached notary acknowledgments and any attached legal description of the property (but excluding other attachments), is a true and correct copy of the original affidavit on file in my office. (Certified copies of this affidavit do not include the (1) death certificate, (2) will, or (3) inventory and appraisal. See Probate Code section 13202.)

Date: _____ Clerk, by _____, Deputy



Source: Estate Planning/Transferring Property Without Probate (Action Guide)/Appendixes/APPENDIX 21 Statement of Person Claiming Refund Due a Deceased Taxpayer (Internal Revenue Service)

APPENDIX 21

Statement of Person Claiming Refund Due a Deceased Taxpayer (Internal Revenue Service)



**Statement of Person Claiming
 Refund Due a Deceased Taxpayer**

OMB No. 1545-0074

Attachment
 Sequence No. **87**

▶ See instructions below and on back.

Tax year decedent was due a refund:

Calendar year _____, or other tax year beginning _____, 20____, and ending _____, 20____

Please print or type	Name of decedent	Date of death ____/____/____	Decedent's social security number ____-____-____
	Name of person claiming refund		Your social security number ____-____-____
	Home address (number and street). If you have a P.O. box, see instructions.		Apt. no. ____
	City, town or post office, state, and ZIP code. If you have a foreign address, see instructions.		

Part I Check the box that applies to you. Check only one box. Be sure to complete Part III below.

- A** Surviving spouse requesting reissuance of a refund check (see instructions).
- B** Court-appointed or certified personal representative (defined below). Attach a court certificate showing your appointment, unless previously filed (see instructions).
- C** Person, **other** than A or B, claiming refund for the decedent's estate (see instructions). Also, complete Part II.

Part II Complete this part only if you checked the box on line C above.

	Yes	No
1 Did the decedent leave a will?		
2a Has a court appointed a personal representative for the estate of the decedent?		
b If you answered "No" to 2a, will one be appointed?		
If you answered "Yes" to 2a or 2b, the personal representative must file for the refund.		
3 As the person claiming the refund for the decedent's estate, will you pay out the refund according to the laws of the state where the decedent was a legal resident?		
If you answered "No" to 3, a refund cannot be made until you submit a court certificate showing your appointment as personal representative or other evidence that you are entitled under state law to receive the refund.		

Part III Signature and verification. All filers must complete this part.

I request a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I have examined this claim, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of person claiming refund ▶ _____

Date ▶ _____

General Instructions

Purpose of Form

Use Form 1310 to claim a refund on behalf of a deceased taxpayer.

Who Must File

If you are claiming a refund on behalf of a deceased taxpayer, you must file Form 1310 unless either of the following applies:

- You are a surviving spouse filing an original or amended joint return with the decedent, or
- You are a personal representative (defined on this page) filing an original Form 1040, Form 1040A, Form 1040EZ, or Form 1040NR for the decedent and a court certificate showing your appointment is attached to the return.

Example. Assume Mr. Green died on January 4 before filing his tax return. On April 3 of the same year, you were appointed by the court as the personal representative for Mr. Green's estate and you file Form 1040 for Mr. Green. You do not need to file Form 1310 to claim the refund on Mr. Green's

tax return. However, you must attach to his return a copy of the court certificate showing your appointment.

Where To File

If you checked the box on line A, you can return the joint-name check with Form 1310 to your local IRS office or the Internal Revenue Service Center where you filed your return. If you checked the box on line B or line C, then:

- Follow the instructions for the form to which you are attaching Form 1310, or
- Send it to the same Internal Revenue Service Center where the original return was filed if you are filing Form 1310 separately. If the original return was filed electronically, mail Form 1310 to the Internal Revenue Service Center designated for the address shown on Form 1310 above. See the instructions for the original return for the address.

Personal Representative

For purposes of this form, a personal representative is the executor or administrator of the decedent's estate, as appointed or certified by the court. A copy of the decedent's

will cannot be accepted as evidence that you are the personal representative.

Additional Information

For more details, see *Death of a Taxpayer* in the index to the Form 1040, Form 1040A, or Form 1040EZ instructions, or get Pub. 559, Survivors, Executors, and Administrators.

Specific Instructions

P.O. Box

Enter your box number only if your post office does not deliver mail to your home.

Foreign Address

If your address is outside the United States or its possessions or territories, enter the information in the following order: City, province or state, and country. Follow the country's practice for entering the postal code. Do not abbreviate the country name.

Line A

Check the box on line A if you received a refund check in your name and your deceased spouse's name. You can return the joint-name check with Form 1310 to your local IRS office or the Internal Revenue Service Center where you filed your return. A new check will be issued in your name and mailed to you.

Line B

Check the box on line B only if you are the decedent's court-appointed personal representative claiming a refund for the decedent on Form 1040X, Amended U.S. Individual Income Tax Return, or Form 843, Claim for Refund and Request for Abatement. You must attach a copy of the court certificate showing your appointment. But if you have already sent the court certificate to the IRS, complete Form 1310 and write "Certificate Previously Filed" at the bottom of the form.

Line C

Check the box on line C if you are not a surviving spouse claiming a refund based on a joint return and there is no court-appointed personal representative. You must also complete Part II. If you check the box on line C, you must have proof of death.

The proof of death is a copy of either of the following:

- The death certificate, or
- The formal notification from the appropriate government office (for example, Department of Defense) informing the next of kin of the decedent's death.

Do not attach the death certificate or other proof of death to Form 1310. Instead, keep it for your records and provide it if requested.

Example. Your father died on August 25. You are his sole survivor. Your father did not have a will and the court did not appoint a personal representative for his estate. Your father is entitled to a \$300 refund. To get the refund, you must complete and attach Form 1310 to your father's final return. You should check the box on Form 1310, line C, answer all the questions in Part II, and sign your name in Part III. You must also keep a copy of the death certificate or other proof of death for your records.

Lines 1-3

If you checked the box on line C, you must complete lines 1 through 3.

Privacy Act and Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. This information will be used to determine your eligibility pursuant to Internal Revenue Code section 6012 to claim the refund due the decedent. Code section 6109 requires you to provide your social security number and that of the decedent. You are not required to claim the refund due the decedent, but if you do so, you must provide the information requested on this form. Failure to provide this information may delay or prevent processing of your claim. Providing false or fraudulent information may subject you to penalties. Routine uses of this information include providing it to the Department of Justice for use in civil and criminal litigation, to the Social Security Administration for the administration of Social Security programs, and to cities, states, and the District of Columbia for the administration of their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/Appendixes/APPENDIX 22 Sample Application for Registration (Department of Housing and Community Development)

APPENDIX 22

Sample Application for Registration (Department of Housing and Community Development)





STATE OF CALIFORNIA BUSINESS,
TRANSPORTATION AND HOUSING AGENCY
DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT
DIVISION OF CODES AND STANDARDS
REGISTRATION AND TITLING PROGRAM

DEPARTMENT USE ONLY
NEW DECAL #
OLD DECAL #

APPLICATION FOR REGISTRATION

Name of Manufacturer FLEETWOOD, INC.	Trade Name SANDALWOOD	Date of Manufacture 10/01/98	Model Name or # 387J	ILT Exemption LPT	Date First Sold New 11/08/99	
DECAL/LICENSE # SS000	MANUFACTURER SERIAL NUMBER(S) J9876	HUD LABEL OR HCD INSIGNIA # CAF 328950		LENGTH (Inches) 720	WIDTH (Inches) 62	WEIGHT (pounds) 0

ADD UNITS <input type="checkbox"/>	USE CODE	EXPIRATION DATE	TAX TYPE				ORIG COST PRICE	CODE	YR	SALE PRICE	PPF
			ILT	EXT	LPT	PPT					
DEPARTMENT USE ONLY	DTN NUMBER(S)		DTN DATE(S)			CLERK'S INITIALS	SALE DATE			RF	

Registered Owner(s) [print true name(s)] (New Title Information)	Last	First	Middle	
	1. RAND	ANDY		MRF
	2. RAND	JENNIFER		PEN 1
3.				PEN 2

If applicable, check one of the following: TENCOM OR JTRS TENCOM AND COMPRO COMPRORS TRF

Current Mailing Address	Street	886 SECOND AVENUE				DUPT
	City	County	State	Zip		DUPR
	SAN MATEO	SAN MATEO	CA	94401		

Future Mailing Address (if different than above)	Street	SAME				SUBD
	City	County	State	Zip		CONF
						REPO

Effective Date >

Situs (location) Address of unit	Street	886 SECOND AVENUE				RREG
	City	County	State	Zip		ASF
	SAN MATEO	SAN MATEO	CA	94401		PLT

Legal Owner (lienholder) [print true name(s)]					SIT
					LRSF

If applicable, check one of the following: TENCOM OR JTRS TENCOM AND COMPRO COMPRORS MHP

Mailing Address	Street	City	State	Zip	CCP

Junior Lienholder [print true name(s)]					

If applicable, check one of the following: TENCOM OR JTRS TENCOM AND COMPRO COMPRORS TOTAL

Mailing	Street	City	State	Zip	

ADD JR/LH NOTE: APPLICANT, PLEASE READ AND COMPLETE THE QUESTIONNAIRE ON THE REVERSE SIDE.

I/We certify under penalty of perjury that the statements made in this application are true and correct.

Executed on 10/25/03 at SAN MATEO, CA

Signature(s) of Above Registered Owner(s)	1. ss/ANDY RAND
	2. ss/JENNIFER RAND
	3.

REGISTRATION QUESTIONNAIRE

1. Use Description:

The Described unit on the reverse side of this application is a:

- A. [] Manufactured Home/Mobilehome and is constructed as a [] Single Family Dwelling or a [] Multi-unit Manufactured Housing
B. [] Commercial Modular and is constructed to be used as a (Office, School, Store, etc.)
C. [] Floating Home
D. [] Truck Camper

2. Last Registration Information:

- A. Is this a new unit? [] yes [] no
If "NO", enter the date the unit was first sold new
B. Has this unit been registered in California or any other State? [] yes [] no
If "YES", enter the state and the date the unit was last registered in
C. Enter the month, day, and year the unit entered California.
D. When the unit was last licensed, what state were you a resident of?
E. Are you a resident of California [] yes [] no
If "YES", when did you become a resident?
F. Are you gainfully employed or in business in California? [] yes [] no
If "YES", enter the date you became employed or entered into business

3. Title Information:

- A. Except for any accompanying titles, are there any outstanding titles for this unit issued by any state? [] yes [] no
B. Is this unit now being used as security for any lien(s) other than the lien(s) shown (if any) on the reverse side of this application? [] yes [] no

4. Purchase Dates and Price:

- A. This unit was purchased from a [] dealer [] manufacturer [] individual
B. Enter the date of sale
C. Enter the date of delivery or installation
D. The purchase price or sale price of this unit was:
1) Base unit (do not include sales tax, finance charges, transportation or installation charges) . . . \$
2) Unattached accessories (skirting, awning, refrigerator, etc.) . . . \$
TOTAL . . . \$

5. Exemption Information:

- A. Are you an active duty member of the U.S. Armed Forces? [] yes [] no
B. When this unit was last licensed, were you on active duty as a member of the U.S. Armed Forces? [] yes [] no
If "YES", enter the state or country where your were stationed
C. Is the unit installed on the tax-free portion of a military reservation? [] yes [] no
D. Are you a member of a Federally Recognized American Indian Tribe? [] yes [] no
Enter the name of the Federal Indian Reservation or Rancheria and the date(s) the unit was located there.
E. Are you a disabled veteran? [] yes [] no
If "YES", enter the state or country where you were stationed
F. Are you requesting exempt registration? [] yes [] no
Exempt registration is being requested based on the fact that this unit is owned or leased (the unit must be registered in the exempt party's name) by the following exempt organization.
[] U.S. Government [] State Agency [] City or County Agency
[] Civil Air Patrol [] Fire Department [] Consul or Other Foreign Government Official
[] Public School [] Other Political Subdivision (enter the agency or organization name below)

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/Appendixes/APPENDIX 23 Application for Duplicate Certificate of Title (Department of Housing and Community Development)

APPENDIX 23

Application for Duplicate Certificate of Title (Department of Housing and Community Development)





STATE OF CALIFORNIA BUSINESS, TRANSPORTATION AND HOUSING AGENCY
 DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT
 DIVISION OF CODES AND STANDARDS
 REGISTRATION AND TITLING PROGRAM

DEPARTMENT USE ONLY
NEW DECAL #
OLD DECAL #

APPLICATION FOR DUPLICATE
 CERTIFICATE OF TITLE

Name of Manufacturer		MFG ID #	Trade Name	Model Name or #		
Date of Manufacture	Calif. Dealer License #	Date of Transfer to Dealer from MFG	ILT Exemption	Date First Sold New		
DECAL/LICENSE #	MANUFACTURER SERIAL NUMBER(S)	HUD LABEL OR HCD INSIGNIA #	LENGTH (Inches)	WIDTH (Inches)	WEIGHT (pounds)	DATE FIRST SOLD (if different than above)

<input type="checkbox"/> ADD UNITS <input type="checkbox"/> DEPARTMENT USE ONLY	USE CODE	EXPIRATION DATE	TAX TYPE				ORIG COST PRICE	CODE	YR	SALE PRICE	PPF	
			ILT	EXT	LPT	PPT					RF	
	DTN NUMBER(S)		DTN DATE(S)				CLERK'S INITIALS	SALE DATE			ILT	
REGISTERED OWNER(S) [Print True Name(s)]	1. Last First Middle										MRF	
	2. Last First Middle										PEN1	
MAILING ADDRESS	Street	City	State	ZIP								PEN2
LOCATION ADDRESS OF UNIT	Street	City	State	ZIP								
LEGAL OWNER (print true name)											TRF	
											TOD	
MAILING ADDRESS	Street	City	State	ZIP Code								DUPT
											DUPR	

APPLICATION FOR TRANSFER BY NEW OWNERS

// We request that the new Certificate of Title and Registration Card to be issued as follows:

REGISTERED OWNER(S) [Print true name(s)]	1. Last First Middle										CONF	
	2. Last First Middle										REPO	
	3. Last First Middle										RREG	
If applicable, check one of the following: <input type="checkbox"/> TENCOM OR <input type="checkbox"/> JTRS <input type="checkbox"/> TENCOM AND <input type="checkbox"/> COMPRO <input type="checkbox"/> COMPRORS												
MAILING ADDRESS	Street	City	State	ZIP Code								PLT
FUTURE MAILING ADDRESS	Street	City	State	ZIP Code								SIT
LOCATION ADDRESS OF UNIT	Street	City	State	ZIP Code								UTP RT
LEGAL OWNER (print true name)											ASF	
											CCP	
If applicable, check one of the following: <input type="checkbox"/> TENCOM OR <input type="checkbox"/> JTRS <input type="checkbox"/> TENCOM AND <input type="checkbox"/> COMPRO <input type="checkbox"/> COMPRORS												
MAILING ADDRESS	Street	City	State	ZIP Code								TOTAL

FIRST JUNIOR LIENHOLDER (print true name)											
If applicable, check one of the following: <input type="checkbox"/> TENCOM OR <input type="checkbox"/> JTRS <input type="checkbox"/> TENCOM AND <input type="checkbox"/> COMPRO <input type="checkbox"/> COMPRORS											
MAILING ADDRESS	Street	City	State	ZIP Code							
ADD JR/LH <input type="checkbox"/>	NOTE: SECTION 1, "CERTIFICATION OF MISSING TITLE" ON THE REVERSE SIDE MUST BE COMPLETED. TO COMPLETE A TRANSFER OF OWNERSHIP, BOTH THE OLD AND NEW OWNERS MUST SIGN THE APPROPRIATE LINES ON THE REVERSE SIDE OF THIS FORM.										

DECAL (LICENSE) NUMBER(S)	SERIAL NUMBER(S)	TRADE NAME
---------------------------	------------------	------------

SECTION I. CERTIFICATION OF MISSING TITLE

The original HCD Certificate of Title or DMV Ownership Certificate (pink slip) was:

Lost, Stolen. If the title was lost or stolen after receiving it from a party other than the Department, enter the party's name here: _____

Illegible, Mutilated. A mutilated or illegible title must be surrendered to the Department.

Not Received from the Department. This box can only be checked by the Legal Owner of Record (lienholder), or if none, the Registered Owner of record.

I/We certify under penalty of perjury under the laws of the State of California that there are no liens against this unit other than those shown on this application and the statements made on this application are true and correct.

I/We agree to indemnify and save harmless the Director of the Department of Housing and Community Development for any loss suffered resulting from the issuance of said duplicate Certificate of Title.

Executed on _____ at _____
(Date) (City) (State)

Signature _____

Printed Name of Person Completing Certification _____

SECTION II. RELEASE OF OWNERSHIP AND/OR INTEREST

1 A. RELEASE OF REGISTERED OWNER	RELEASE DATE
B. RELEASE OF REGISTERED OWNER	RELEASE DATE
C. RELEASE OF REGISTERED OWNER	RELEASE DATE
2 A. RELEASE OF LEGAL OWNER (LIENHOLDER)	RELEASE DATE
B. RETENTION OF LEGAL OWNER	DATE
C. ASSIGNMENT OF LEGAL OWNER	DATE

SECTION III. DEALER'S RELEASE OF ACQUIRED UNIT

3 A. NAME OF DEALER	DEALER NUMBER
B. RELEASE OF DEALER	RELEASE DATE

SECTION IV. NEW REGISTERED OWNER SIGNATURE(S)

4 A. NEW REGISTERED OWNER SIGNATURE	If this transfer is the result of a sale, the sale price and sale date <u>must</u> be entered below.
B. NEW REGISTERED OWNER SIGNATURE	PURCHASE PRICE
C. NEW REGISTERED OWNER SIGNATURE	PURCHASE DATE

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/Appendixes/APPENDIX 24 Designation of Co-Owner Term (Department of Housing and Community Development)

APPENDIX 24

Designation of Co-Owner Term (Department of Housing and Community Development)



STATE OF CALIFORNIA
BUSINESS, TRANSPORTATION AND HOUSING AGENCY
DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT
DIVISION OF CODES AND STANDARDS
REGISTRATION AND TITLING PROGRAM



DESIGNATION OF CO-OWNER TERM

SECTION I. DESCRIPTION OF UNIT

This unit is a (check one):

- Manufactured Home/Mobilehome Commercial Modular Floating Home Truck Camper

The Decal (License) No.(s) of the unit is: _____

The Trade Name of the unit is: _____

The Serial No.(s) of the unit is: _____

SECTION II. OWNERSHIP INTEREST

We request the Department of Housing and Community Development to register our ownership interest in the unit described above with the following co owner term: **(READ CAREFULLY AND CHECK ONE BOX.)**

- JTRS (Joint Tenants with Right of Survivorship)
Upon the death of a joint tenant, the interest of the deceased party passes to the surviving joint tenant. The signature of each joint tenant is required to transfer or encumber the title.
- TENCOM AND (Tenants in Common with the names joined by the word AND)
Each tenant in common may transfer his or her individual interest without the signature of the other tenant(s) in common. The signature of each tenant in common is required to transfer full interest in the unit to a new registered owner or to encumber the title.
- TENCOM OR (Tenants in Common with the names joined by the word OR)
Any one of the tenants in common may transfer full ownership interest in the unit to a new registered owner without the signature of the other tenant(s) in common. The signature of each tenant in common is required to encumber the title.
- COMPRO (Community Property)
A unit may be registered as community property in the names of a husband and wife. The signature of each spouse is required to transfer full interest in the unit or encumber the title.
- COMPRORS (Community Property with Right of Survivorship)
A unit may be registered as community property in the names of a husband and wife. At the death of one spouse, the decedent's community property interest passes to the surviving spouse without administration. The signature of each spouse is required to transfer full interest in the unit or encumber the title.

SECTION III. SIGNATURE OF EACH CO-OWNER AND DATE OF DESIGNATION

Signatures:

Date:

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

STATUTORY REQUIREMENTS PERTAINING TO CO-OWNER TERMS APPEAR ON THE REVERSE SIDE OF THIS FORM

SECTION 18080 OF THE CALIFORNIA HEALTH AND SAFETY CODE HAS BEEN REPRODUCED BELOW FOR INFORMATIONAL PURPOSES REGARDING THE APPLICATION OF LAW AS IT PERTAINS TO THE USE OF NAMES AND OTHER APPROPRIATE TERM DESIGNATIONS.

18080. Ownership registration and title to a manufactured home/mobilehome, commercial modular, or truck camper, or floating home subject to registration may be held by two or more co owners as follows:

(a) A manufactured home/mobilehome, commercial modular, truck camper, or floating home may be registered in the names of two or more persons as joint tenants. Upon the death of a joint tenant, the interest of the decedent shall pass to the survivor or survivors. The signature of each joint tenant or survivor or survivors, as the case may be, shall be required to transfer or encumber the title to the manufactured home/mobilehome, commercial coach, truck camper, or floating home.

(b) A manufactured home/mobilehome, commercial modular, truck camper or floating home may be registered in the names of two or more persons as tenants in common. If the names of the tenants in common are separated by the word "and", each tenant in common may transfer his or her individual interest in the manufactured home/mobilehome, commercial coach, truck camper, or floating home without the signature of the other tenant or tenants in common. However, the signature of each tenant in common shall be required to transfer full interest in the title to a new registered owner. If the names of the tenants in common are separated by the word "or", any one of the tenants in common may transfer full interest in the title to the manufactured home/mobilehome, commercial coach, truck camper, or floating home to a new registered owner without the signature of the other tenant or tenants in common. The signature of each tenant in common is required in all cases to encumber the title to the manufactured home/mobilehome, commercial coach, truck camper, or floating home.

(c) A manufactured home/mobilehome, or commercial modular, truck camper, or floating home may be registered as community property in the names of a husband and wife. The signature of each spouse shall be required to transfer or encumber the title to the manufactured home/mobilehome, commercial coach, truck camper, or floating home.

(d) All manufactured homes/mobilehomes, commercial modulars, truck campers, and floating homes registered on or before January 1, 1985, in the names of two or more persons as tenants in common, as provided in subdivision (b), shall be considered to be the same as if the names of the tenants in common were separated by the word "or", as provided in subdivision (b).

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/Appendixes/APPENDIX 25 Statement of Facts--Smoke Detector/Water Heater Bracing (Department of Housing and Community Development)

APPENDIX 25

Statement of Facts—Smoke Detector/Water Heater Bracing (Department of Housing and Community Development)



STATE OF CALIFORNIA
BUSINESS, TRANSPORTATION AND HOUSING AGENCY
DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT
DIVISION OF CODES AND STANDARDS
REGISTRATION AND TITLING PROGRAM



STATEMENT OF FACTS - SMOKE DETECTOR/WATER HEATER BRACING

SECTION I. INSTRUCTIONS

The California Health and Safety Code (HSC) requires that on the date of sale all used manufactured homes, mobilehomes, and multifamily manufactured homes be equipped with an operable smoke detector installed in each room designed for sleeping. HSC also requires that on the date of sale all used manufactured homes, used mobilehomes, and used multifamily manufactured homes will have all fuel-gas-burning water heater appliances seismically braced, anchored or strapped pursuant to existing codes. A declaration may be signed within 45 days prior to the date of sale stating that these requirements have been met.

Upon transfer of title, Sections II, III, IV and V of this form must be completed and submitted to the Department of Housing and Community Development along with the appropriate titling documents. This certification must be provided to the Department of Housing and Community Development each time title to the manufactured home or mobilehome is transferred as a result of a sale.

SECTION II. DESCRIPTION OF UNIT

The Decal (License) No.(s) of the unit is: _____

The Trade Name of the unit is: _____

The Serial No.(s) of the unit is: _____

SECTION III. DECLARATION OF SMOKE DETECTOR

I/We the undersigned hereby state that the manufactured home or mobilehome described above is equipped with a properly working, operable smoke detector, in each room designed for sleeping, as of

(Month/Day/Year)

SECTION IV. DECLARATION OF INSTALLATION OF WATER HEATER SEISMIC BRACING

I/We the undersigned hereby state that all fuel gas-burning water heater appliances in the manufactured home, mobilehome, or multifamily manufactured housing described above are seismically braced, anchored, or strapped in accordance with Health and Safety Code Section 18031.7 as of _____

(Month/Day/Year)

SECTION V. CERTIFICATION

I/We certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on _____ at _____

(Date)

(City)

(State)

Signature _____

Address _____

Street Address or P.O. Box

City

State

Zip

HCD 476.6A (REV 10/09)

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/Appendixes/APPENDIX 26 Application for Duplicate Title (Department of Motor Vehicles)

APPENDIX 26
Application for Duplicate Title (Department of Motor Vehicles)



APPLICATION FOR:

- Duplicate Title (Complete Parts 1 through 3)
- Paperless Title Certification (Complete Parts 1 through 3)
- Transfer of Title With Duplicate Title (Seller completes Parts 1 through 5, Buyer completes Parts 6 through 10, as needed.)
- Transfer of Title With Paperless Title (Seller completes Parts 1 through 5, Buyer completes Parts 6 through 10, as needed.)

LICENSE PLATE/CF NUMBER	VEHICLE/VESSEL ID NUMBER	YEAR/MAKE
-------------------------	--------------------------	-----------

1. REGISTERED OWNER(S) OF RECORD

TRUE FULL NAME (LAST, FIRST, MIDDLE)			TRUE FULL NAME (LAST, FIRST, MIDDLE)		
RESIDENCE OR BUSINESS ADDRESS	APT./SPACE NUMBER	CITY	STATE	ZIP CODE	DRIVER LICENSE/ID CARD NUMBER
MAILING ADDRESS (IF DIFFERENT FROM ABOVE)	APT./SPACE NUMBER	CITY	STATE	ZIP CODE	DRIVER LICENSE/ID CARD NUMBER

2. LEGAL OWNER OF RECORD (LIENHOLDER/TITLE HOLDER)—Do not enter name of owners above

NAME OF COMPANY OR INDIVIDUAL HAVING A LIEN ON THIS VEHICLE _____

ADDRESS _____ APT./SPACE NUMBER _____ CITY _____ STATE _____ ZIP CODE _____

3. MISSING TITLE STATEMENT—WARNING: Issuance of a duplicate title cancels the original title.

The Certificate of Title issued for this vehicle/vessel is:

- Lost Stolen Not received Illegible/Mutilated (attach old title) Paperless Title

I agree to indemnify and save harmless the Director of Motor Vehicles for any loss suffered resulting from the issuance of said duplicate certificate of title.

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

SIGNATURE X	DATE	DAYTIME TELEPHONE NUMBER
PRINTED NAME OF OWNER/AGENT SIGNING FOR COMPANY	PRINTED NAME OF LEGAL OWNER	

4. REGISTERED OWNER(S) RELEASE OF OWNERSHIP AND/OR INTEREST

I/we release interest in the described vehicle/vessel.

SIGNATURE OF OWNER X	DATE	DAYTIME TELEPHONE NUMBER
SIGNATURE OF OWNER X	DATE	DAYTIME TELEPHONE NUMBER

5. LEGAL OWNER OF RECORD RELEASE OF OWNERSHIP AND/OR INTEREST—Signature must be notarized.

The undersigned lienholder (legal owner of record) certifies release of interest in the vehicle/vessel.

SIGNATURE OF LEGAL OWNER (COMPANY NAME MUST BE COUNTERSIGNED) X	PRINTED NAME OF AGENT SIGNING FOR COMPANY	DATE
---	---	------

State of California
County of _____

On _____ before me, _____
(HERE INSERT NAME AND TITLE OF THE OFFICER)

personally appeared _____

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

SIGNATURE _____

(SEAL)

... THIS SIDE FOR NEW OWNERS ...

LICENSE PLATE NUMBER	VEHICLE IDENTIFICATION NUMBER	YEAR/MAKE
----------------------	-------------------------------	-----------

6. NEW REGISTERED OWNER(S) — Complete transfer within 10 days of taking possession of vehicle/vessel

PURCHASE PRICE OR IF RECEIVED AS A <input type="checkbox"/> GIFT OR <input type="checkbox"/> TRADE, THE MARKET VALUE	DATE PURCHASED OR ACQUIRED Mo. _____ Day _____ Yr. _____	EQUIPMENT NUMBER
TRUE FULL NAME(S) OF NEW OWNER(S) (AS SHOWN ON DRIVER LICENSE OR ID CARD) (LAST FIRST MIDDLE)	DRIVER LICENSE/ID CARD NUMBER	
<input type="checkbox"/> AND (LAST FIRST MIDDLE)	DRIVER LICENSE/ID CARD NUMBER	
<input type="checkbox"/> OR		
ADDRESS (INCLUDE ST., AVE., RD., CT., ETC.)	APT./SPACE NUMBER CITY	STATE ZIP CODE
MAILING ADDRESS (IF DIFFERENT FROM RESIDENCE ABOVE)	APT./SPACE NUMBER CITY	STATE ZIP CODE

The above owner mailing address is valid, existing, and an accurate mailing address. I consent to receive service of process at this mailing address pursuant to Section 1808.21 of the California Vehicle Code.

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

SIGNATURE(S) OF ALL NEW OWNER(S)	DATE	DAYTIME TELEPHONE NUMBER
X		
	DATE	DAYTIME TELEPHONE NUMBER
X		

7. NEW LEGAL OWNER (LIEN HOLDER/TITLE HOLDER)

TRUE FULL NAME OF NEW LEGAL OWNER — DO NOT ENTER NAME OF NEW REGISTERED OWNER(S) ABOVE.	ELECTRONIC LIENHOLDER ID NO. ELT#
STREET OR P.O. BOX ADDRESS	APT./SPACE NUMBER CITY STATE ZIP CODE

8. LEASED VEHICLES

LESSEE ADDRESS (IF DIFFERENT FROM OWNER ADDRESS ABOVE)
--

9. VESSEL OR TRAILER COACH

VESSEL OR TRAILER COACH PRINCIPALLY KEPT AT (ADDRESS OR LOCATION OF VESSEL OR TRAILER COACH)	COUNTY
--	--------

10. DEALER'S RELEASE OF ACQUIRED VEHICLE

NAME OF BUYER	DATE SOLD
NAME OF DEALERSHIP	DEALER NUMBER R/S NUMBER
SIGNATURE OF DEALER AGENT	PRINTED NAME OF DEALER AGENT SALESPERSON NUMBER
X	
NAME OF BUYER	DATE SOLD
NAME OF DEALERSHIP	DEALER NUMBER R/S NUMBER
SIGNATURE OF DEALER AGENT	PRINTED NAME OF DEALER AGENT SALESPERSON NUMBER
X	
NAME OF BUYER	DATE SOLD
NAME OF DEALERSHIP	DEALER NUMBER R/S NUMBER
SIGNATURE OF DEALER AGENT	PRINTED NAME OF DEALER AGENT SALESPERSON NUMBER
X	
NAME OF BUYER	DATE SOLD
NAME OF DEALERSHIP	DEALER NUMBER R/S NUMBER
SIGNATURE OF DEALER AGENT	PRINTED NAME OF DEALER AGENT SALESPERSON NUMBER
X	

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/Appendixes/APPENDIX 27 Application for Replacement Plates, Stickers, Documents (Department of Motor Vehicles)

APPENDIX 27

Application for Replacement Plates, Stickers, Documents (Department of Motor Vehicles)





APPLICATION FOR REPLACEMENT PLATES, STICKERS, DOCUMENTS

Complete all sections of this form and submit it by mail or to the nearest DMV office.

NOTE: There is a fee to replace most items.

For current fee information, see www.dmv.ca.gov, or call 1-800-777-0133.

DMV USE ONLY	
RESIDENCE/GARAGED COUNTY CODE	
DL/ID NUMBER	<input type="checkbox"/> CA <input type="checkbox"/> O/S
DL/ID NUMBER (IF RDP'D)	<input type="checkbox"/> CA <input type="checkbox"/> O/S
OL NUMBER	
NUMBER OF PLATES SURRENDERED	TECHS INITIALS
OFFICE DATE ID #	TECHS INITIALS

VEHICLE LICENSE PLATE/CF NUMBER	MAKE	VEHICLE ID NUMBER/HULL ID NUMBER
DISABLED PERSON (DP) PLACARD NUMBER	BIRTH DATE, IF DP PLACARD	

SECTION A: PRINTED NAME(S) OF REGISTERED OWNER OF RECORD

NOTE: If your address is different from that which appears in the records of the department, you must appear in person at a Department of Motor Vehicles office to complete an application for replacement license plates and bring an original or facsimile copy of proof of ownership (e.g., Certificate of Title or, Registration Card, or Registration Renewal Notice), and your Driver License or Identification Card.

TRUE FULL NAME (LAST, FIRST, MIDDLE OR BUSINESS NAME)	DRIVER LICENSE/ID CARD NUMBER
TRUE FULL NAME (LAST, FIRST, MIDDLE)	DRIVER LICENSE/ID CARD NUMBER
PHYSICAL ADDRESS (INCLUDE ST., AVE., RD., CT., ETC.)	APT./SPACE/STE. # CITY STATE ZIP CODE
COUNTY OF RESIDENCE OR COUNTY WHERE VEHICLE/VESSEL IS PRIMARILY GARAGED	
MAILING ADDRESS (IF DIFFERENT FROM PHYSICAL ABOVE)	APT./SPACE/STE. # CITY STATE ZIP CODE

SECTION B: PLATES, STICKERS, DOCUMENTS REQUEST -- I am requesting replacement of (Check appropriate box(es)):

NOTE: For replacement of missing License Plate, License Sticker, or DP Placard, if the original item is later located or received, the original item is no longer valid and must be destroyed or returned to DMV.

- | | | | |
|---|---|---|--|
| <input type="checkbox"/> License Plates | <input type="checkbox"/> Vessel (Boat) Sticker | <input type="checkbox"/> Disabled Person (DP) Placard | <input type="checkbox"/> CVRA Weight Decal |
| <input type="checkbox"/> Registration Card | <input type="checkbox"/> Vessel Certificate of Number | <input type="checkbox"/> Disabled Person (DP) ID Card | <input type="checkbox"/> CVRA Year Sticker |
| <input type="checkbox"/> License Sticker (Month Sticker Also <input type="checkbox"/>) | | <input type="checkbox"/> Planned Non-Operation (PNO) Card | <input type="checkbox"/> Trailer ID Card |

SECTION C: PLATES, STICKERS, DOCUMENTS INFORMATION -- The item requested was (Check appropriate box(es)):

- Lost Stolen Unknown Other - Explain:
- Not Received from DMV (Allow 30 days from issue date before reapplying) Not Received from Prior Owner
- Destroyed/Mutilated (Any remnants/remains of the plate(s) must be surrendered to DMV)
- Surrendered to DMV Number of plates surrendered One Two
- Special Plates (Personalized (ELP), Disabled Person (DP), Disabled Veteran (DV)) were Retained by Owner
- New Registration Card with Updated Address for City Parking Permit/Other
- Per CVC 4467 -- Copy of a police report, court documentation, or other law enforcement documentation required.

Check appropriate box(es) for MISSING LICENSE PLATE applications:

- One license plate is missing (automobiles/two-plate commercial vehicles/pick-ups only). The remaining plate must be surrendered to DMV.
- Two license plates are missing or one license plate is missing for a single-plate commercial tractor truck, motorcycle, or trailer. The registered owner must notify a law enforcement agency (e.g., police or sheriff's dept., CHP, etc.) and complete the following information:

LAW ENFORCEMENT AGENCY	CASE NUMBER	DATE REPORTED
------------------------	-------------	---------------

SECTION D: CERTIFICATION

The registered owner mailing address is valid, existing, and an accurate mailing address. I consent to receive service of process at this mailing address pursuant to Vehicle Code Section 1808.21, Code of Civil Procedure Sections 415.21, subdivision (b), 415.30, subdivision (a), and 416.90.

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

PRINTED NAME	DAYTIME TELEPHONE NUMBER ()
SIGNATURE OF REGISTERED OWNER X	DATE

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/Appendixes/APPENDIX 28 New Account Request (Department of the Treasury)

APPENDIX 28

New Account Request (Department of the Treasury)





NEW ACCOUNT REQUEST

Visit us on the web at www.treasurydirect.gov
 1-800-722-2678

IMPORTANT: Follow instructions in filling out this form. You should be aware that the making of any false, fictitious, or fraudulent claim or statement to the United States is a crime under the laws of the United States.

SEE INSTRUCTIONS - TYPE OR PRINT IN INK ONLY - NO ALTERATIONS OR CORRECTIONS

<p>1. Legacy Treasury Direct ACCOUNT INFORMATION</p> <p>ACCOUNT NAME _____ _____ _____</p> <p>ADDRESS _____ _____ _____</p> <p style="text-align: center;">City State ZIP Code</p>	<p>FOR DEPARTMENT USE</p> <p>DOCUMENT AUTHORITY _____</p> <p>APPROVED BY _____</p> <p>DATE APPROVED _____</p> <p>EXT REG <input type="checkbox"/></p> <p>FOREIGN <input type="checkbox"/></p> <p>BACKUP <input type="checkbox"/></p> <p>REVIEW <input type="checkbox"/></p>
<p>2. TAXPAYER IDENTIFICATION NUMBER</p> <p>1st Named Owner _____ OR _____ Social Security Number Employer Identification Number</p>	<p>CLASS <input type="checkbox"/></p>
<p>3. TELEPHONE NUMBERS</p> <p>(____) _____ - _____ (Work) (____) _____ - _____ (Home)</p>	
<p>4. PAYMENT INFORMATION</p> <p>ROUTING NUMBER _____</p> <p>FINANCIAL INSTITUTION _____ <small>(Limited to 30 characters/spaces)</small></p> <p>NAME ON ACCOUNT _____ <small>(Limited to 22 characters/spaces)</small></p> <p>ACCOUNT NUMBER _____</p> <p style="text-align: right;"><input type="checkbox"/> Checking <input type="checkbox"/> Savings <small>(Check One)</small></p>	
<p>5. AUTHORIZATION</p> <p>I submit this request pursuant to the provisions of Department of the Treasury Circulars, Public Debt Series Nos. 2-86 (31 CFR Part 357) and 1-93 (31 CFR Part 356).</p> <p><i>Under penalties of perjury, I certify that:</i></p> <ol style="list-style-type: none"> The number shown on this form is my correct Taxpayer Identification Number (or I am waiting for a number to be issued to me), and I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and I am a United States citizen (including a United States resident alien). <p>Instructions. You must cross out Item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return.</p> <p>I further certify that all other information provided on this form is true, correct, and complete.</p> <p style="text-align: center;">_____ Signature</p> <p style="text-align: right;">_____ Date</p>	



PURPOSE

You may use this form to establish a Legacy Treasury Direct account **WITHOUT PURCHASING SECURITIES**. The Department of the Treasury will establish and maintain your book-entry account for the future deposit of securities. This form cannot be used for the purchase of securities or to request a change to an existing account.

IMPORTANT NOTICES

- **If you are submitting a tender, you do NOT need to complete this form.** A Legacy Treasury Direct account will be established on the basis of the information you provide on the tender.
- To avoid delays, read the instructions carefully and either **type your answers or print them clearly, using ink.**
- **REQUESTS WILL NOT BE ACCEPTED WITH ALTERATIONS OR CORRECTIONS.**
- **This form must be signed.** Only original signatures and forms will be accepted (stamped signatures are not acceptable).

1. Legacy Treasury Direct ACCOUNT INFORMATION

ACCOUNT NAME

Enter the name(s) of the owner(s) for whom the Legacy Treasury Direct account will be established. Accounts may be established in the names of one or two individuals, an estate, a trust, corporation, association, natural guardian, etc. (NOTE: A minor may not register an account or purchase securities in his or her name alone.) See the table of common registrations on the last page of these instructions. Because registrations establish clear ownership and survivorship rights, we recommend that you consult your Treasury Retail Securities Site when you have questions about the proper wording.

ADDRESS

Provide a complete address, including ZIP Code. All mailings (including notices, statements, confirmations, checks [where permitted], and tax reporting documents) will be sent to this address.

2. TAXPAYER IDENTIFICATION NUMBER

Provide the Taxpayer Identification Number required on tax returns and other documents submitted to the Internal Revenue Service (IRS). For individuals, this is the Social Security Number (SSN) of the person whose name appears **FIRST** on the account. The SSN of a minor or incompetent is required for accounts established in a fiduciary capacity for these individuals. In the case of a partnership, company, organization or trust, use the Employer Identification Number (EIN) assigned by the IRS. **(If you are not a United States citizen, please attach IRS Form W-8 BEN or W-8 ECI.)**

To use Electronic Services for Treasury Bills, Notes, and Bonds, you must have a Legacy Treasury Direct account and a Taxpayer Identification Number. If you're not a United States citizen and want to use our electronic services, you need an Individual Taxpayer Identification Number (ITIN). To apply for an ITIN or just obtain more information, visit the Internal Revenue's web page at www.irs.gov or call **(215) 516-4846**.

3. TELEPHONE NUMBERS

Please provide the telephone numbers (including area codes) where you may be contacted if there are questions about this request or your account.

4. PAYMENT INFORMATION

Enter the following information:

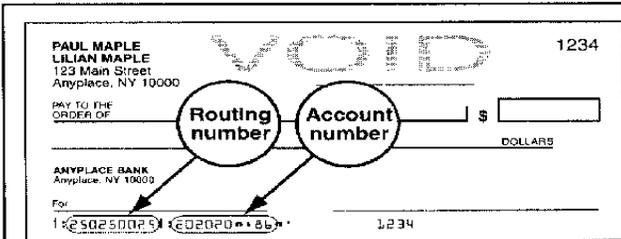
- **ROUTING NUMBER** (your financial institution's ABA identifying number)
- **FINANCIAL INSTITUTION** (the name of the institution to which payments are to be made)
- **NAME ON ACCOUNT** (the name as it appears on the account at your financial institution)
- **ACCOUNT NUMBER** (the account number at your financial institution)
Remember to mark your account type (checking or savings).

Payments to you will normally be made by direct deposit to the financial institution you designate. (This is also the account that will be debited when you choose Pay Direct as the method of payment on your tender.) Payments will be made by check if a payment is due to you before we have confirmed direct deposit arrangements for your account. If both the Legacy Treasury Direct account and the receiving financial institution account are in the names of individuals, then at least one of the individuals named on the Legacy Treasury Direct account must also be named on the deposit account at the receiving financial institution. The **ROUTING NUMBER** can be obtained at your financial institution or found on the bottom line of a check (see following example). When providing your **ACCOUNT NUMBER**, please include hyphens. A hyphen is generally represented on a check by the symbol -.

Try using Pay Direct®—a secure way to buy securities without checks.

It's easy! Just ask your financial institution to verify if your account can accept debit transactions. We'll withdraw the exact amount from your bank account to pay for whatever security you've bought.

INSTRUCTIONS FOR COMPLETING A NEW ACCOUNT REQUEST



We suggest you provide a voided check with this request. This will enable us to verify your payment routing information—and prevent delays in your receipt of direct deposit payments.

CAUTION:
Some financial institutions use payment routing information which is not fully displayed on a check.

Note: The routing and account numbers may appear in different places on your check.

5. AUTHORIZATION

This section must be signed and dated. Requests in the names of two individuals may generally be signed by either. However, if the second-named owner signs, then an IRS Form W-9 signed by the first-named owner must be submitted with the request. If the IRS has notified you that you are subject to backup withholding and you have not received notice from the IRS that backup withholding has terminated, you should strike out the language certifying that you are not subject to backup withholding.

SUBMISSION

Completed forms must be submitted to one of these Treasury Retail Securities Sites:

Treasury Retail Securities Site
PO Box 567
Pittsburgh, PA 15230-0567

Treasury Retail Securities Site
PO Box 9150
Minneapolis, MN 55480-9150

CONTACT

Call us toll-free in the United States at 1-800-722-2678. Outside the U.S.? Call us at (304) 480-8464.

CONFIRMATION OF ESTABLISHED ACCOUNT

You will receive a Legacy Treasury Direct® Statement of Account confirming the establishment of your account.

Enjoy the convenience of our Electronic Services for Treasury Bills, Notes, and Bonds from the comfort of your home using your computer (www.treasurydirect.gov) or a touch-tone phone (1-800-722-2678).

Great hours! 6 am - 12 midnight ET, Monday through Friday, except for federal holidays (24 hours a day for Reinvest Direct®!)

Here is what you can do:

Buy a security • Request a duplicate interest income statement • Reinvest maturing securities • Order a Statement of Account
Get your overall account par balance (Web users get even more details) • Change your address and phone number, too. (Web users only)

NOTICE UNDER THE PRIVACY AND PAPERWORK REDUCTION ACTS

The collection of the information you are requested to provide on this form is authorized by 31 U.S.C. Ch. 31 relating to the public debt of the United States. The furnishing of a social security number, if requested, is also required by Section 6109 of the Internal Revenue Code (26 U.S.C. 6109).

The purpose of requesting the information is to enable the Bureau of the Public Debt and its agents to issue securities, process transactions, make payments, identify owners and their accounts, and provide reports to the Internal Revenue Service. Furnishing the information is voluntary; however, without the information Public Debt may be unable to process transactions.

Information concerning securities holdings and transactions is considered confidential under Treasury regulations (31 CFR, Part 323) and the Privacy Act. This information may be disclosed to a law enforcement agency for investigation purposes; courts and counsel for litigation purposes; others entitled to distribution or payment; agents and contractors to administer the public debt; agencies or entities for debt collection or to obtain current addresses for payment; agencies through approved computer matches; Congressional offices in response to an inquiry by the individual to whom the record pertains; as otherwise authorized by law or regulation.

We estimate it will take you about 10 minutes to complete this form. However, you are not required to provide information requested unless a valid OMB control number is displayed on the form. Any comments or suggestions regarding this form should be sent to the Bureau of the Public Debt, Forms Management Officer, Parkersburg, WV 26106-1328. **DO NOT SEND completed form to the Bureau of the Public Debt; instead send it to your Treasury Retail Securities Site listed above.**

**INSTRUCTIONS FOR COMPLETING
 A NEW ACCOUNT REQUEST**

COMMON REGISTRATION OPTIONS

Investors in marketable Treasury securities have a broad choice of registration options under Legacy Treasury Direct® which are designed to address their needs and ownership situations. These options establish clear ownership and survivorship rights. Other options for natural guardians, custodians, IRAs, and government entities are available—for guidance, consult your Treasury Retail Securities Site.

TO REGISTER YOUR SECURITY LIKE THIS:

SELECT THIS OPTION:

PROVIDE THIS:

An account in the name of one individual.
 Your name should appear the way you usually use it (with at least one full given name).

Single Ownership
Mary Benson Doe

SSN

An account in the names of two people, joined by the word "and" and ending with "with right of survivorship."
 This creates a conclusive right of survivorship. Both owners must authorize transaction requests.

Joint Ownership with Right of Survivorship
Elizabeth Black and Jane Brown, with right of survivorship

SSN of the first-named owner

An account in the names of two people, joined by the word "and" and ending with "without right of survivorship."
 This does not create a right of survivorship. If one owner dies, his or her share passes on to the estate, not to the other owner. Both owners must authorize transaction requests.

Joint Ownership without Right of Survivorship
John B. Butte and Mary B. Doe, without right of survivorship

SSN of the first-named owner

An account in the names of two people, joined by the word "or."
 This creates a conclusive right of survivorship. Either owner may authorize transaction requests.

Coownership
James Black or Carolyn Black

SSN of the first-named owner

An account in your name, followed by the words "payable on death to" or "POD" another individual or the United States Treasury (proceeds would then be used to reduce the public debt).
 The beneficiary has no ownership rights prior to the owner's death. You must identify the beneficiary's status in the registration if he or she is a minor or incompetent. The owner authorizes transaction requests. No consent from the beneficiary is needed.

Beneficiary
Jane Investor, payable on death to Junior Investor, a minor

SSN of the owner

Jack S. Jones, payable on death to Ellen H. Jones

SSN of the owner

An account in the name of an executor, administrator, legal guardian, conservator or other representative of an estate.
 You must make sure the name of the estate is adequately identified in the registration. If there are several representatives, you may omit some by using language that indicates they exist. You may need to provide evidence when you open this type of account. Contact your Treasury Retail Securities Site.

Estate Representative
John Smith and Joseph Jones, Executors of the Will of James Brown, deceased

EIN or SSN of the decedent

An account in the name of the trustee(s) of a trust.
 Trusts may be created by wills, agreements, indentures, deeds, declarations of trust, or similar instruments. You must include language that adequately identifies the authority or document by which the trust was created. If there are several trustees, you may omit some names as long as you include language that indicates they exist. You may need to provide evidence when you open this type of account. Contact your Treasury Retail Securities Site.

Trustees
Robert C. Jones and Mary E. Doe, Trustees under declaration of trust dated 9/2/76

EIN or SSN of the first-named owner

An account in the name of a private corporation, unincorporated association or partnership.
 You must include the full legal name and status (corporation, unincorporated association or partnership). You may reference a particular account or fund, other than a trust fund.

Private Organizations
The Standard Manufacturing Corporation

EIN

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/Appendixes/APPENDIX 29 Security Transfer Request (Department of the Treasury)

APPENDIX 29
Security Transfer Request (Department of the Treasury)





SECURITY TRANSFER REQUEST

SEE INSTRUCTIONS - TYPE OR PRINT IN INK ONLY - NO ALTERATIONS OR CORRECTIONS

1. Legacy Treasury Direct ACCOUNT INFORMATION

Legacy Treasury Direct ACCOUNT NUMBER _____
 ACCOUNT NAME _____

FOR DEPARTMENT USE
DOCUMENT AUTHORITY
APPROVED BY
DATE APPROVED

2. SECURITIES IDENTIFICATION AND AMOUNT

CHECK THE BOXES WHICH APPLY AND PROVIDE THE INFORMATION REQUESTED.

WARNING: All scheduled reinvestments will be cancelled at the time of transfer.

- Transfer **ALL** my securities for the above Legacy Treasury Direct account.
- Transfer my securities totaling \$ _____ from the CUSIPs below. (Additional forms are required for more than 10 CUSIPs.)

CUSIP	AMOUNT	Department Use Reference Number	CUSIP	AMOUNT	Department Use Reference Number
_____	\$ _____	_____	_____	\$ _____	_____
_____	\$ _____	_____	_____	\$ _____	_____
_____	\$ _____	_____	_____	\$ _____	_____
_____	\$ _____	_____	_____	\$ _____	_____
_____	\$ _____	_____	_____	\$ _____	_____

- Transfer \$ _____ of my holdings for CUSIP number _____

(If you are NOT transferring all of your holdings for this CUSIP, you must also list the specific sub-accounts and amounts to be transferred below. This information is shown on your Legacy Treasury Direct Statement of Account.)

SUB-ACCOUNT	AMOUNT	SUB-ACCOUNT	AMOUNT	SUB-ACCOUNT	AMOUNT
_____	\$ _____	_____	\$ _____	_____	\$ _____

3. TRANSFER INSTRUCTIONS

CHECK ONE BOX ONLY AND PROVIDE THE INFORMATION REQUESTED FOR THAT TRANSFER.

- INTERNAL TRANSFER TO ANOTHER Legacy Treasury Direct ACCOUNT NUMBER**

Legacy Treasury Direct ACCOUNT NUMBER _____ (May be left blank if *New Account Request* (PD F 5182) is attached.)
 ACCOUNT NAME _____

_____ } Identify the Legacy Treasury Direct account to which you want your securities transferred.

TAXPAYER IDENTIFICATION NUMBER (IF AVAILABLE)
 First-Named Owner _____ OR _____
 Social Security Number Employer Identification Number

- TRANSFER TO AN ESTABLISHED ONLINE TreasuryDirect ACCOUNT NUMBER**

TreasuryDirect ACCOUNT NUMBER _____ (May be established at www.treasurydirect.gov.)
 ACCOUNT NAME _____

_____ } Identify the TreasuryDirect account to which you want your securities transferred.

TAXPAYER IDENTIFICATION NUMBER (IF AVAILABLE)
 First-Named Owner _____ OR _____
 Social Security Number Employer Identification Number

EXTERNAL TRANSFER TO A FINANCIAL INSTITUTION (Before completing, see instructions.)

ROUTING NUMBER: _____
FINANCIAL INSTITUTION WIRE NAME: _____
AGENT/BROKER NAME: _____
AGENT/BROKER PHONE NUMBER: _____
SPECIAL HANDLING INSTRUCTIONS: _____

SEE INSTRUCTIONS FOR PRIVACY ACT AND PAPERWORK REDUCTION ACT NOTICE

4. AUTHORIZATION YOU MUST WAIT UNTIL YOU ARE IN THE PRESENCE OF A CERTIFYING INDIVIDUAL TO SIGN THIS FORM. IF THERE ARE TWO OWNERS JOINED BY THE WORD "AND," BOTH MUST SIGN.

I/We submit this transfer request pursuant to the provisions of Department of the Treasury Circulars, Public Debt Series Nos. 2-86 (31 CFR Part 357) and 1-93 (31 CFR Part 356). I/We understand all scheduled reinvestments will be cancelled at the time of transfer.

Under penalties of perjury, I/we certify that the information provided on this form is true, correct, and complete.

Signature Title (if appropriate)

Signature Title (if appropriate)

Address Telephone (Daytime)

5. CERTIFICATION YOUR SIGNATURE MUST BE CERTIFIED BY AN AUTHORIZED CERTIFYING INDIVIDUAL.

Instructions to Certifying Individual:

- 1. Name of person(s) who appeared and date/place of appearance **MUST** be completed.
- 2. Medallion stamps require an original signature.

I certify that _____, whose identity(ies) is/are known or proven to me,
Name(s) of Person(s) Who Appeared
personally appeared before me this _____ day of _____ at _____
Month/Year City/State
and signed this request.

ACCEPTABLE CERTIFICATIONS:

Financial Institution's Official Seal or Stamp (such as Corporate Seal, Signature Guaranteed Stamp, or Medallion Stamp). **Brokers must use a Medallion Stamp.**

Signature and Title of Certifying Individual

Name of Financial Institution

Address

City/State/ZIP Code

Telephone

Certification by a Notary is NOT Acceptable.



Legacy Treasury Direct® INSTRUCTIONS FOR COMPLETING A SECURITY TRANSFER REQUEST

PURPOSE

You may use this form to request the **transfer of securities** from a Legacy Treasury Direct account to:

- another Legacy Treasury Direct account, or
- an online TreasuryDirect account, or
- a designated account at a financial institution.

IMPORTANT NOTICES

- **All scheduled reinvestments will be cancelled at the time of transfer.**
- **This form must be signed.** Only original signatures and forms will be accepted (stamped signatures are not acceptable).
- Unless all the required information is provided legibly, there may be a delay in processing your request. To avoid delays, read the instructions carefully and **print clearly in ink only**. Where spaces are provided, enter only one number in each space.
- **TRANSFER REQUESTS WILL NOT BE ACCEPTED WITH ALTERATIONS OR CORRECTIONS.**

1. Legacy Treasury Direct ACCOUNT INFORMATION

Print your Legacy Treasury Direct ACCOUNT NUMBER and the ACCOUNT NAME (registration) as stated on your Legacy Treasury Direct STATEMENT OF ACCOUNT.

2. SECURITIES IDENTIFICATION AND AMOUNT

Check the boxes which apply and provide the information requested. ALL REQUIRED INFORMATION IS LISTED ON YOUR Legacy Treasury Direct STATEMENT OF ACCOUNT.

To transfer **ALL** the securities in the Legacy Treasury Direct account listed in Section 1, check the first box.

To transfer one or more securities in your Legacy Treasury Direct account, check the second box, enter the total dollar amount of the securities being transferred, and list the CUSIP numbers and amounts.

AMOUNT - The total par for the CUSIP.

CUSIP - The number (for example, 912795XXX) that identifies the securities to be transferred (located under the heading "Security" on your *Statement of Account*).

To transfer a portion of one security in your Legacy Treasury Direct account, check the third box, enter only the amount being transferred, and list the CUSIP number. To transfer security sub-account(s), enter the sub-account number(s) and dollar amount(s) to be transferred. **THE AMOUNT TO BE TRANSFERRED AND THE AMOUNT REMAINING IN THE CUSIP MUST SATISFY BOTH THE MINIMUM AND MULTIPLE HOLDING REQUIREMENTS FOR THE SECURITY.**

3. TRANSFER INSTRUCTIONS

(Choose One Option Only)

INTERNAL TRANSFER TO ANOTHER Legacy Treasury Direct ACCOUNT

Check the box to transfer your securities to another Legacy Treasury Direct account number. **Please note: All scheduled reinvestments will be cancelled at the time of transfer.**

- **Legacy Treasury Direct ACCOUNT NUMBER** - Enter the number of the account to which the securities are being transferred. If a new account has not yet been established, please leave the ACCOUNT NUMBER blank and include a completed *New Account Request* (PD F 5182).
- **ACCOUNT NAME** - Enter the ACCOUNT NAME (registration) as shown on the transferee's *Statement of Account* or, in the case of a new account, on the *New Account Request* (PD F 5182).
- **TAXPAYER IDENTIFICATION NUMBER** - If available, enter the TAXPAYER IDENTIFICATION NUMBER used on the account to which the securities are to be transferred.

TRANSFER TO AN ONLINE TreasuryDirect ACCOUNT

Check the box to transfer your securities to an online TreasuryDirect account number. **Please note: All scheduled reinvestments will be cancelled at the time of transfer.**

- **TreasuryDirect ACCOUNT NUMBER** - Enter the number of the account to which the securities are being transferred. If a new account has not yet been established, you can establish one at www.treasurydirect.gov.
- **ACCOUNT NAME** - Enter the ACCOUNT NAME (registration) as shown on the online TreasuryDirect account.
- **TAXPAYER IDENTIFICATION NUMBER** - If available, enter the TAXPAYER IDENTIFICATION NUMBER used on the account to which the securities are to be transferred.

EXTERNAL TRANSFER TO A FINANCIAL INSTITUTION (continued on next page)

EXTERNAL TRANSFER TO A FINANCIAL INSTITUTION

Check the box to transfer your securities to a financial institution for safekeeping or sale. Contact the financial institution for their "Book-Entry" delivery instructions. **Please note: Securities CANNOT be transferred to a checking or savings account.** Provide the following information:

- ROUTING NUMBER - ABA (identification) number of the financial institution receiving the securities.
- FINANCIAL INSTITUTION WIRE NAME - Provide the financial institution's "Book-Entry" delivery instructions. Instructions include the receiving bank's name and safekeeping account number OR the receiving bank's name and the brokerage firm's name (these must be in the approved telegraphic abbreviation "short" form).
- AGENT/BROKER NAME
- AGENT/BROKER PHONE NUMBER
- SPECIAL HANDLING INSTRUCTIONS - The customer name and account number at the financial institution for delivery of securities; any other instructions required by your financial institution.

Examples: **To a financial institution for safekeeping:** **To a financial institution for transfer to a brokerage firm:**

Routing Number: XXXXXXXXX	Routing Number: XXXXXXXXX
Financial Institution Wire Name: ABC BK/TRUST	Financial Institution Wire Name: ABC/CUST/BRKG
Special Handling Instructions: FURTHER CREDIT TO JOHN DOE	Special Handling Instructions: FURTHER CREDIT TO JOHN DOE
TRUST ACCOUNT NUMBER XXXXXX	BROKERAGE ACCOUNT NUMBER XXXXXX

4. AUTHORIZATION

Sign the request in the presence of an authorized certifying individual. Identification may be required. Remember, if there are two owners joined by the word "and," both must sign (for example, John Doe and Mary Doe). Please provide an address and daytime telephone number (including area code) where you may be contacted if there are questions about this transfer.

5. CERTIFICATION

Certification of your signature is required. Acceptable certifying individuals include authorized employees of insured depository institutions and corporate central credit unions. Brokers must use a medallion stamp. Certification date and address of financial institution or broker is required. **Please note: Certification by a notary public is NOT acceptable.**

Sample certification for a financial institution:

SIGNATURE GUARANTEED
ABC National Bank
Hillview Branch

Authorized Signature

Acceptable certification for a brokerage:

SIGNATURE GUARANTEED
MEDALLION GUARANTEED
Generic Brokerage

Authorized Signature
XXXXXXXXX
SECURITIES TRANSFER AGENTS' MEDALLION PROGRAM
{Bar Code}

SUBMISSION

Completed forms requesting a transfer to an Internal or External account should be submitted to your Treasury Retail Securities Site. You can find the Legacy Treasury Direct® address on your *Statement of Account* or on the web (www.treasurydirect.gov).

Completed forms requesting a transfer to an online TreasuryDirect account must be sent to:

BUREAU OF THE PUBLIC DEBT
PO BOX 7015
PARKERSBURG WV 26106-7015

This form must be received at least ten business days in advance of:

- the **maturity date** of the security to ensure processing, and
- an **interest payment date** for the security to ensure processing prior to that date.

CONTACT

Call us toll-free in the United States at 1-800-722-2678. Outside the U.S.? Call us at (304) 480-6464.

CONFIRMATION OF THE TRANSFER

You will receive a Legacy Treasury Direct *Statement of Account* after your securities have been transferred. Under certain circumstances, there may be a hold on the account and a statement won't be mailed.

NOTICE UNDER THE PRIVACY AND PAPERWORK REDUCTION ACTS

The collection of the information you are requested to provide on this form is authorized by 31 U.S.C. Ch. 31 relating to the public debt of the United States. The furnishing of a social security number, if requested, is also required by Section 5109 of the Internal Revenue Code (26 U.S.C. 6109).

The purpose of requesting the information is to enable the Bureau of the Public Debt and its agents to issue securities, process transactions, make payments, identify owners and their accounts, and provide reports to the Internal Revenue Service. Furnishing the information is voluntary; however, without the information Public Debt may be unable to process transactions.

Information concerning securities holdings and transactions is considered confidential under Treasury regulations (31 CFR, Part 323) and the Privacy Act. This information may be disclosed to a law enforcement agency for investigation purposes; courts and counsel for litigation purposes; others entitled to distribution or payment; agents and contractors to administer the public debt agencies or entities for debt collection or to obtain current addresses for payment; agencies through approved computer matches; Congressional offices in response to an inquiry by the individual to whom the record pertains; as otherwise authorized by law or regulation.

We estimate it will take you about 10 minutes to complete this form. However, you are not required to provide information requested unless a valid OMB control number is displayed on the form. Any comments or suggestions regarding this form should be sent to the Bureau of the Public Debt, Forms Management Officer, Parkersburg, WV 26106-1328. **DO NOT SEND completed form to the above address; instead, submit completed form in the manner described previously under SUBMISSION.**

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/Appendixes/APPENDIX 30 Agreement and Request for Disposition of a Decedent's Treasury Securities (PD F 5394)

APPENDIX 30

Agreement and Request for Disposition of a Decedent's Treasury Securities (PD F 5394)



For official use only:

Customer Name

Customer No.

PD F 5394 E

Department of the Treasury
Bureau of the Public Debt
(Revised April 2008)

**AGREEMENT AND REQUEST FOR DISPOSITION
OF A DECEDENT'S TREASURY SECURITIES**

OMB No. 1535-0131

Visit us on the Web at www.treasurydirect.gov

IMPORTANT: Follow instructions in filling out this form. You should be aware that the making of any false, fictitious, or fraudulent claim or statement to the United States is a crime that is punishable by fine and/or imprisonment.

PRINT IN INK OR TYPE ALL INFORMATION

USE OF FORM – Use this form to request disposition of United States Treasury Securities (Treasury Bills, Notes, Bonds, TIPS, Savings Bonds, and Savings Notes) and/or related payments belonging to a decedent's estate, but only under one of the circumstances described in the instructions.

WHERE TO SEND – Send this form, all securities and/or related checks, and any necessary evidence to the Department of the Treasury, Bureau of the Public Debt, using the address listed below that is appropriate to the type of security involved:

- > HH/H (paper) Savings Bonds – PO Box 2186, Parkersburg, WV 26106-2186
- > E/EE/I (paper) Savings Bonds – PO Box 7012, Parkersburg, WV 26106-7012
- > E, EE, and I Book-Entry (electronic) Savings Bonds – PO Box 7015, Parkersburg, WV 26106-7015
- > Treasury Bills, Notes, Bonds, and TIPS (paper and electronic issues) - PO Box 426, Parkersburg, WV 26106-0426

Carefully read the instructions before completing this form.

PART A – DECEDENT'S INFORMATION

Provide the information below and submit certified copies of the death certificates for all deceased registrants.

(NAME OF DECEASED OWNER - If more than one person named on the securities, the person who died last)

(Decedent's Social Security Number)

(State of Legal Residence)

PART B – CIRCUMSTANCES OF REQUEST

Mark the appropriate box to indicate the circumstances under which you are using this form. See Part B of the instructions for evidence requirements.

1. This request is made in connection with an estate that has been administered, the legal representative discharged, and the estate closed. **Evidence – A certified copy of the final account or decree of distribution.**
2. This request is made in connection with an estate that is being settled in accordance with State statute (for example: Summary Administration, Small Estates Act, Texas Muniment of Title, or Louisiana Judgment of Possession). **Evidence – Submit evidence in accordance with state law or statute.**

PART C – PERSONS ENTITLED

Complete this Part to show all persons entitled to the securities and/or related payments.

1. List the persons entitled to the securities and/or payments (according to the supporting evidence):

Name	Basis of Entitlement	Age (if under 21)

2. List persons from Item 1 (if any) who are under legal disability:

Name	Legal Disability	Name and Address of Representative	Capacity

PART D – DISPOSITION OF SECURITIES AND PAYMENTS TO PERSONS ENTITLED

We are the person(s) entitled to the decedent's estate and request and agree to distribution of the decedent's securities and/or checks as follows.

1. Distribute to: _____
(Name of Entitled Person)

_____ OR _____
(Social Security Number) (Employer Identification Number)

2. Description of securities and/or payments:

TITLE OF SECURITY	ISSUE DATE	FACE AMOUNT	IDENTIFYING NUMBER	REGISTRATION

3. Extent of distribution: In full

(Amount/Fractional Share/ or Percentage)

4. Type of distribution:

NOTE: Choose the option for the particular type of security involved; securities can't be transferred from one type to another. Complete a separate Part D for each different registration or type of distribution desired.

Savings Bonds or Notes (paper issue) (Series A-D, E, EE, F, G, H, HH, I, J, & K) <input type="checkbox"/> Payment by check <input type="checkbox"/> Payment by Direct Deposit <input type="checkbox"/> Conversion to Electronic Issue (Same Series) <input type="checkbox"/> Reissue in single owner form <input type="checkbox"/> Reissue with a coowner * <input type="checkbox"/> Reissue with a beneficiary * * Name of Coowner/Beneficiary: _____	Book-Entry Savings Bonds (electronic issue) (Series E, EE and I) <input type="checkbox"/> Payment by Direct Deposit <input type="checkbox"/> Transfer to TreasuryDirect® Account Number _____
Marketable Treasury Bills, Notes, Bonds, and TIPS (paper or electronic issue) <input type="checkbox"/> Transfer unmatured securities to a new or existing Legacy Treasury Direct or TreasuryDirect Account Number _____ <input type="checkbox"/> Transfer unmatured securities to a Commercial Book-Entry Account <input type="checkbox"/> Sell the unmatured security <input type="checkbox"/> Payment of the matured Book-Entry or definitive security (by check) <input type="checkbox"/> Payment of the matured Book-Entry security (by Direct Deposit)	

5. Mailing address: _____

6. Direct Deposit funds as authorized below:

_____ (Name/Names on the Account)

Type of Account: Checking Savings

_____ (Depositor's Account No.)

Bank Routing No.: - -

_____ (Financial Institution's Name)

_____ (Phone No.)

PART D – DISPOSITION OF SECURITIES AND PAYMENTS TO PERSONS ENTITLED *(Continued)*

1. Distribute to: _____
 (Name of Entitled Person)
 _____ **OR** _____
 (Social Security Number) (Employer Identification Number)

2. Description of securities and/or payments:

TITLE OF SECURITY	ISSUE DATE	FACE AMOUNT	IDENTIFYING NUMBER	REGISTRATION

3. Extent of distribution: In full

 (Amount/Fractional Share/ or Percentage)

4. Type of distribution:

NOTE: Choose the option for the particular type of security involved; securities can't be transferred from one type to another. Complete a separate Part D for each different registration or type of distribution desired.

<p>Savings Bonds or Notes (paper issue) <i>(Series A-D, E, EE, F, G, H, HH, I, J, & K)</i></p> <p><input type="checkbox"/> Payment by check</p> <p><input type="checkbox"/> Payment by Direct Deposit</p> <p><input type="checkbox"/> Conversion to Electronic Issue <i>(Same Series)</i></p> <p><input type="checkbox"/> Reissue in single owner form</p> <p><input type="checkbox"/> Reissue with a coowner *</p> <p><input type="checkbox"/> Reissue with a beneficiary *</p> <p>* Name of Coowner/Beneficiary: _____</p>	<p>Book-Entry Savings Bonds (electronic issue) <i>(Series E, EE and I)</i></p> <p><input type="checkbox"/> Payment by Direct Deposit</p> <p><input type="checkbox"/> Transfer to TreasuryDirect® Account Number _____</p> <hr/> <p>Marketable Treasury Bills, Notes, Bonds, and TIPS (paper or electronic issue)</p> <p><input type="checkbox"/> Transfer unmatured securities to a new or existing Legacy Treasury Direct or TreasuryDirect Account Number _____</p> <p><input type="checkbox"/> Transfer unmatured securities to a Commercial Book-Entry Account</p> <p><input type="checkbox"/> Sell the unmatured security</p> <p><input type="checkbox"/> Payment of the matured Book-Entry or definitive security <i>(by check)</i></p> <p><input type="checkbox"/> Payment of the matured Book-Entry security <i>(by Direct Deposit)</i></p>
---	--

5. Mailing address: _____

6. Direct Deposit funds as authorized below:

_____ (Name/Names on the Account)
 _____ Type of Account: Checking Savings
 _____ (Depositor's Account No.)
 Bank Routing No.: - -
 _____ (Financial Institution's Name) _____ (Phone No.)

PART D – DISPOSITION OF SECURITIES AND PAYMENTS TO PERSONS ENTITLED (Continued)

1. Distribute to: _____
(Name of Entitled Person)

_____ OR _____
(Social Security Number) (Employer Identification Number)

2. Description of securities and/or payments:

TITLE OF SECURITY	ISSUE DATE	FACE AMOUNT	IDENTIFYING NUMBER	REGISTRATION

3. Extent of distribution: In full

(Amount/Fractional Share/ or Percentage)

4. Type of distribution:

NOTE: Choose the option for the particular type of security involved; securities can't be transferred from one type to another. Complete a separate Part D for each different registration or type of distribution desired.

<p>Savings Bonds or Notes (paper issue) (Series A-D, E, EE, F, G, H, HH, I, J, & K)</p> <p><input type="checkbox"/> Payment by check</p> <p><input type="checkbox"/> Payment by Direct Deposit</p> <p><input type="checkbox"/> Conversion to Electronic Issue (Same Series)</p> <p><input type="checkbox"/> Reissue in single owner form</p> <p><input type="checkbox"/> Reissue with a coowner *</p> <p><input type="checkbox"/> Reissue with a beneficiary *</p> <p>* Name of Coowner/Beneficiary: _____</p>	<p>Book-Entry Savings Bonds (electronic issue) (Series E, EE and I)</p> <p><input type="checkbox"/> Payment by Direct Deposit</p> <p><input type="checkbox"/> Transfer to TreasuryDirect® Account Number _____</p>
<p>Marketable Treasury Bills, Notes, Bonds, and TIPS (paper or electronic issue)</p> <p><input type="checkbox"/> Transfer unmatured securities to a new or existing Legacy Treasury Direct or TreasuryDirect Account Number _____</p> <p><input type="checkbox"/> Transfer unmatured securities to a Commercial Book-Entry Account</p> <p><input type="checkbox"/> Sell the unmatured security</p> <p><input type="checkbox"/> Payment of the matured Book-Entry or definitive security (by check)</p> <p><input type="checkbox"/> Payment of the matured Book-Entry security (by Direct Deposit)</p>	

5. Mailing address: _____

6. Direct Deposit funds as authorized below:

_____ (Name/Names on the Account)

Type of Account: Checking Savings

_____ (Depositor's Account No.)

Bank Routing No.: - -

_____ (Financial Institution's Name) _____ (Phone No.)

PART E - SIGNATURES AND CERTIFICATIONS

The undersigned certify under penalty of perjury that the information provided herein is true and correct to the best of our knowledge and belief and agree to distribution of the securities as indicated in Part D. We bind ourselves, our heirs, legatees, successors and assigns, jointly and severally, to hold the United States harmless on account of the transaction requested, to indemnify unconditionally and promptly repay the United States in the event of any loss which results from this request, including interest, administrative costs, and penalties. We consent to the release of any information regarding this transaction, including information contained in this application, to any party having an ownership or entitlement interest in the securities or payments.

You must wait until you are in the presence of a certifying officer to sign this form.

Sign Here: ⇒ _____
(Applicant's Signature) (Daytime Telephone Number)

Address: _____
(Number and Street, Rural Route, or PO Box) (City) (State) (ZIP Code)

E-Mail Address: _____

Sign Here: ⇒ _____
(Applicant's Signature) (Daytime Telephone Number)

Address: _____
(Number and Street, Rural Route, or PO Box) (City) (State) (ZIP Code)

E-Mail Address: _____

Sign Here: ⇒ _____
(Applicant's Signature) (Daytime Telephone Number)

Address: _____
(Number and Street, Rural Route, or PO Box) (City) (State) (ZIP Code)

E-Mail Address: _____

Sign Here: ⇒ _____
(Applicant's Signature) (Daytime Telephone Number)

Address: _____
(Number and Street, Rural Route, or PO Box) (City) (State) (ZIP Code)

E-Mail Address: _____

Sign Here: ⇒ _____
(Applicant's Signature) (Daytime Telephone Number)

Address: _____
(Number and Street, Rural Route, or PO Box) (City) (State) (ZIP Code)

E-Mail Address: _____

Person to contact if additional information is necessary: _____
(Name, Daytime Telephone Number, and E-Mail Address, if applicable)

Certifying Officer - The individuals must sign in your presence. You must complete the certification and affix your stamp or seal.

I CERTIFY that _____, whose identity is known or was proven to me, personally appeared before me this _____ day of _____, _____ (Month) _____ (Year), at _____ (City) _____ (State), and signed this form.

(OFFICIAL STAMP OR SEAL)

(Signature and title of certifying officer)

(Number and Street or Rural Route)

(City) _____ (State) _____ (ZIP Code)

I CERTIFY that _____, whose identity is known or was proven to me, personally appeared before me this _____ day of _____, _____ (Month) _____ (Year), at _____ (City) _____ (State), and signed this form.

(OFFICIAL STAMP OR SEAL)

(Signature and title of certifying officer)

(Number and Street or Rural Route)

(City) _____ (State) _____ (ZIP Code)

I CERTIFY that _____, whose identity is known or was proven to me, personally appeared before me this _____ day of _____, _____ (Month) _____ (Year), at _____ (City) _____ (State), and signed this form.

(OFFICIAL STAMP OR SEAL)

(Signature and title of certifying officer)

(Number and Street or Rural Route)

(City) _____ (State) _____ (ZIP Code)

I CERTIFY that _____, whose identity is known or was proven to me, personally appeared before me this _____ day of _____, _____ (Month) _____ (Year), at _____ (City) _____ (State), and signed this form.

(OFFICIAL STAMP OR SEAL)

(Signature and title of certifying officer)

(Number and Street or Rural Route)

(City) _____ (State) _____ (ZIP Code)

I CERTIFY that _____, whose identity is known or was proven to me, personally appeared before me this _____ day of _____, _____ (Month) _____ (Year), at _____ (City) _____ (State), and signed this form.

(OFFICIAL STAMP OR SEAL)

(Signature and title of certifying officer)

(Number and Street or Rural Route)

(City) _____ (State) _____ (ZIP Code)

INSTRUCTIONS

USE OF FORM – Use this form to request disposition of United States Treasury Securities (Treasury Bills, Notes, Bonds, TIPS, Savings Bonds, and Savings Notes) and/or related payments belonging to a decedent's estate, under the following circumstances:

- The estate was formally administered through the court and has been closed.
- The estate is being settled in accordance with State statute such as Summary Administration, Small Estates Acts, Texas Muniment of Title, Louisiana Judgment of Possession, etc., without the necessity of the court appointing an administrator, executor, or similar legal representative.

ATTACHMENTS – If more space is needed for any item, use a plain sheet of paper or make photocopies, as necessary, and attach to the form.

PART A – DECEDENT'S INFORMATION

Provide the requested information regarding the decedent. If more than one deceased person is named on the securities, provide the information for the person who died last.

Insert the following information:

- The decedent's name
- The decedent's Social Security Number
- The state of the decedent's last legal residence

Submit certified copies of the death certificates for all deceased registrants.

PART B – CIRCUMSTANCES OF REQUEST

Mark the appropriate box to indicate the circumstances under which you are using this form.

- **Mark box 1 if the estate has been settled through court proceedings and the legal representative is no longer acting.**
- **Mark box 2 if the estate is being settled in accordance with State statute** (for example: Summary Administration, Small Estates Act, Texas Muniment of Title, or Louisiana Judgment of Possession).

Evidence Requirements:

If the estate is closed, submit a certified copy under court seal of the final account or decree of distribution, if any.

If the estate is being settled in accordance with State statute, submit the original or a copy, certified under court seal (if filed with the court), of the evidence making distribution of the securities and/or payments or establishing your authority to collect the proceeds of the estate in accordance with the State law or statute.

PART C – PERSONS ENTITLED

List all persons entitled to collect the securities and/or payments through the decedent's estate, as established in the supporting evidence.

1. Show each entitled person's name, the basis of his/her entitlement (i.e., "legatee," "surviving spouse," etc.), and his/her age, if under 21.
2. Show any of the persons listed in Item 1 who are under a legal disability. In the space for "Legal Disability," enter the nature of the disability, such as the individual is an "incapacitated person." If appointed by the court, show the legal representative's name and address. In the space for "Capacity," enter the official title or description of the representative acting, for example, "legal guardian" or "conservator." The representative must submit a certified copy under court seal of the letters of appointment dated within one year of submission.

PART D – DISPOSITION OF SECURITIES AND PAYMENTS TO PERSONS ENTITLED

Complete Items 1 through 5.

1. Enter the name of only one entitled person in each Part D, Item 1. (A separate Part D must be completed for each person entitled and each type of distribution desired.) Enter the appropriate social security or employer identification number.
2. Describe only the securities or checks to which the person shown in Item 1 is entitled, in whole or in part:
 - **TITLE OF SECURITY** – Identify each security by series, interest rate, type, CUSIP, call and maturity date, as appropriate. If describing a check, insert the word "check."
 - **ISSUE DATE** – Provide the issue date of each security or check.
 - **FACE AMOUNT** – Provide the face amount (par or denomination) of each security or check.
 - **IDENTIFYING NUMBER** (if applicable) – Provide the serial number of each security, the confirmation number, or the check number.
 - **REGISTRATION** – Provide the registration of each security, check, or account; also provide the account number, if any.

Note: If the taxpayer identification number is included in the registration but is masked (i.e. ***-**-1234), please be sure to provide the entire number.

Part D continued on next page.

PART D – DISPOSITION OF SECURITIES AND PAYMENTS TO PERSONS ENTITLED (continued from previous page)**EXAMPLES:**

TITLE OF SECURITY	ISSUE DATE	FACE AMOUNT	IDENTIFYING NUMBER	REGISTRATION
Paper Marketable Security 9 1/8 % TREASURY BOND OF 2004-2009 MATURES 5/15/09 CUSIP 912810CG1	5/15/79	\$5,000	Serial # 123	JOHN DOE AND BOB DOE SSN 222-22-2222
Electronic Marketable Security CUSIP 912795QW4	2/5/04	\$1,000		ACCT # 4800-123-1234 JIM DOE SSN 222-22-2222
Electronic Series I Savings Bond SERIES I	1/1/02	\$100	Confirmation # 12345	ACCT # N-111-11-1111 BOB SMITH SSN 222-22-2222
Paper Series EE Savings Bond SERIES EE	7/99	\$100	Serial # C-123,456,789-EE	BILL SMITH OR JANE SMITH
Check CHECK	7/26/04	\$351.02	Check # 502123456	JIM SMITH

⇒ If unsure what to provide in each of the areas, furnish all information shown on the face of the security or check in the space for REGISTRATION.

- Mark the block "In full" if the person listed in Item 1 is to receive the entire value of the securities and/or checks described in Item 2; or if the person listed in Item 1 is not to receive the entire value, mark the second block and provide the amount, fractional share, or percentage to which he/she is entitled.
- Check the appropriate block indicating type of distribution for the particular type of security involved (securities can't be transferred from one type to another). Provide account numbers, if any.
 - Provide a separate Part D for each different registration or type of distribution desired.
 - In certain circumstances, we may need to request additional forms and/or information in order to complete the requested action. In this event, we will provide any additional forms and/or instructions.
 - Requests for reissue or transfer (when applicable) may not be available if there is not sufficient time to process the transaction before the security matures. If we are unable to process the reissue or transfer request before the security matures, payment will be issued. All Saving Bonds of Series A, B, C, D, F, G, J, and K, and Savings Notes have reached final maturity and must be redeemed.
 - Any interest which is or becomes due on securities belonging to the estate of the decedent will be paid to the person to whom the securities are distributed, unless otherwise requested.
- Provide mailing instructions. (If payment by Direct Deposit is desired, complete Item 6 instead.)
- Provide information on the bank account where the payment is to be direct deposited. All persons requesting payment must sign in Part E of this form. If payment is to be deposited to a bank account in the name of a different person, then that person or his/her representative, who can authorize such a deposit, must also sign in Part E. For marketable Treasury Bills, Notes, Bonds, and TIPS held in book-entry, payment may be made by Direct Deposit only if one individual is entitled to payment.

PART E – SIGNATURES AND CERTIFICATIONS

SIGNATURES – The application must be signed in ink by:

- All competent persons listed in Part C, Item 1 and Part D, Item 1.
- The legal guardian or similar representative of the estate of any person under legal disability listed in Part C, Item 2 or Part D, Item 1; and
- A parent on behalf of any minor listed in Part C, Item 1 or Part D, Item 1.

CERTIFICATION – Each person whose signature is required must appear before and establish identification to the satisfaction of an authorized certifying officer. The signatures to the form must be signed in the officer's presence. The certifying officer must affix the seal or stamp which is used when certifying requests for payment. Authorized certifying officers are available at most banking institutions, including credit unions.

ADDITIONAL EVIDENCE – The Commissioner of the Public Debt, as designee of the Secretary of the Treasury, reserves the right in any particular case to require the submission of additional evidence.

RETURN OF EVIDENCE – If you want the evidence submitted with this form returned to you, please provide a written request when you submit the form and evidence.

WHERE TO SEND – Send the completed form, all of the securities, if any, and required evidence to the appropriate address as shown at the beginning of this form.

PRIVACY ACT AND PAPERWORK REDUCTION ACT NOTICE

The collection of the information you are requested to provide on this form is authorized by 31 U.S.C. CH. 31 relating to the public debt of the United States. The furnishing of a social security number, if requested, is also required by Section 6109 of the Internal Revenue Code (26 U.S.C. 6109).

The purpose of requesting the information is to enable the Bureau of the Public Debt and its agents to issue securities, process transactions, make payments, identify owners and their accounts, and provide reports to the Internal Revenue Service. Furnishing the information is voluntary; however, without the information Public Debt may be unable to process transactions.

Information concerning securities holdings and transactions is considered confidential under Treasury regulations (31 CFR, Part 323) and the Privacy Act. This information may be disclosed to a law enforcement agency for investigation purposes; courts and counsel for litigation purposes; others entitled to distribution or payment; agents and contractors to administer the public debt; agencies or entities for debt collection or to obtain current addresses for payment; agencies through approved computer matches; Congressional offices in response to an inquiry by the individual to whom the record pertains; as otherwise authorized by law or regulation.

We estimate it will take you about 30 minutes to complete this form. However, you are not required to provide information requested unless a valid OMB control number is displayed on the form. Any comments or suggestions regarding this form should be sent to the Bureau of the Public Debt, Forms Management Officer, Parkersburg, WV 26106-1328. **DO NOT SEND completed form to the above address; send to address shown in "WHERE TO SEND" above.**

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/Appendixes/APPENDIX 31 Request by Fiduciary for Distribution of United States Treasury Securities (PD F 1455)

APPENDIX 31

Request by Fiduciary for Distribution of United States Treasury Securities (PD F 1455)



For official use only: Customer Name	Customer No.
---	--------------

PDF 1455 E
Department of the Treasury
Bureau of the Public Debt
(Revised March 2010)

**REQUEST BY FIDUCIARY FOR DISTRIBUTION OF
UNITED STATES TREASURY SECURITIES**

OMB No. 1535-0012

Visit us on the Web at www.treasurydirect.gov

IMPORTANT: Follow instructions in filling out this form. You should be aware that the making of any false, fictitious, or fraudulent claim or statement to the United States is a crime that is punishable by fine and/or imprisonment.

PRINT IN INK OR TYPE ALL INFORMATION

One or more fiduciaries (individual or corporate) must use this form to establish entitlement and request distribution of United States Treasury Securities and/or related payments to the person lawfully entitled (e.g., termination of trust, distribution of an estate, attainment of majority, restoration to competency).

PART A – REASON FOR DISTRIBUTION

I/We request distribution of the securities and/or related payments for the following reason:

- Termination of trust
- Distribution of an estate
 - Payment to the estate
 - Reissue to the estate
 - Distribution to person(s) entitled*

*If payment is requested by person(s) entitled, a **PD F 1522** is required.
If reissue is requested by person(s) entitled, a **PD F 400Q** is required.

- Attainment of majority
- Restoration to competency
- Other: _____

PART B – DISTRIBUTION OF SECURITIES AND PAYMENTS

I/We request that the securities and/or related payments be distributed as follows:

1. Distribute to: _____ (Name)
 _____ (Social Security Number) **OR** _____ (Employer Identification Number)
 _____ (Address and Telephone Number)

2. Description of securities and/or related payments:

TITLE OF SECURITY	ISSUE DATE	FACE AMOUNT	IDENTIFYING NUMBER	REGISTRATION

3. Extent of distribution: In full
 _____ (Amount, Fractional Share, or Percentage)

PART B – DISTRIBUTION OF SECURITIES AND PAYMENTS *(Continued)*

I/We request that the securities and/or related payments be distributed as follows:

1. Distribute to: _____ (Name)
 _____ (Social Security Number) **OR** _____ (Employer Identification Number)
 _____ (Address and Telephone Number)

2. Description of securities and/or related payments:

TITLE OF SECURITY	ISSUE DATE	FACE AMOUNT	IDENTIFYING NUMBER	REGISTRATION

3. Extent of distribution: In full
 _____ (Amount, Fractional Share, or Percentage)

I/We request that the securities and/or related payments be distributed as follows:

1. Distribute to: _____ (Name)
 _____ (Social Security Number) **OR** _____ (Employer Identification Number)
 _____ (Address and Telephone Number)

2. Description of securities and/or related payments:

TITLE OF SECURITY	ISSUE DATE	FACE AMOUNT	IDENTIFYING NUMBER	REGISTRATION

3. Extent of distribution: In full
 _____ (Amount, Fractional Share, or Percentage)

PART C - SIGNATURES AND CERTIFICATIONS

I/We certify under penalty of perjury that the information provided herein is true and correct to the best of my/our knowledge and belief and agree to distribution of the securities as indicated in Part B. I/We bind ourselves, our heirs, legatees, successors and assigns, jointly and severally, to hold the United States harmless on account of the transaction requested, to indemnify unconditionally and promptly repay the United States in the event of any loss which results from this request, including interest, administrative costs, and penalties. I/We consent to the release of any information regarding this transaction, including information contained in this form, to any party having an ownership or entitlement interest in the securities or payments.

You must wait until you are in the presence of a certifying officer to sign this form.

Sign Here: _____
 (Applicant's Signature)

 (Applicant's Title)

_____ (Number and Street, Rural Route, or PO Box) _____ (City) _____ (State) _____ (ZIP Code)

_____ (Daytime Telephone Number) _____ (E-Mail Address)

Instructions to Certifying Individual:

1. Name of person(s) who appeared and date of appearance **MUST** be completed.
2. Medallion stamps require an original signature.
3. Person(s) must sign in your presence.

I CERTIFY that _____, whose identity is known or
 (Name of Person Who Appeared)

proven to me, personally appeared before me this _____ day of _____
 (Month/Year)

at _____, and signed this form.
 (City, State)

[OFFICIAL STAMP OR SEAL]

_____ (Signature and Title of Certifying Officer)

_____ (Name of Financial Institution)

_____ (Address)

_____ (City, State, ZIP Code)

_____ (Telephone)

ACCEPTABLE CERTIFICATIONS:
 Financial Institution's Official Seal or Stamp (such as Corporate Seal, Signature Guaranteed Stamp, or Medallion Stamp); **Brokers must use a Medallion Stamp.**

You must wait until you are in the presence of a certifying officer to sign this form.

Sign Here: _____
 (Applicant's Signature)

_____ (Applicant's Title)

_____ (Number and Street, Rural Route, or PO Box) _____ (City) _____ (State) _____ (ZIP Code)

_____ (Daytime Telephone Number) _____ (E-Mail Address)

Instructions to Certifying Individual:

1. Name of person(s) who appeared and date of appearance **MUST** be completed.
2. Medallion stamps require an original signature.
3. Person(s) must sign in your presence.

I CERTIFY that _____, whose identity is known or
 (Name of Person Who Appeared)

proven to me, personally appeared before me this _____ day of _____,
 (Month/Year)

at _____, and signed this form.
 (City/State)

_____ (Signature and Title of Certifying Officer)

_____ (Name of Financial Institution)

_____ (Address)

_____ (City, State, ZIP Code)

_____ (Telephone)

(OFFICIAL STAMP OR SEAL)

ACCEPTABLE CERTIFICATIONS:

Financial Institution's Official Seal or Stamp (such as Corporate Seal, Signature Guaranteed Stamp, or Medallion Stamp); **Brokers must use a Medallion Stamp.**

INSTRUCTIONS

USE OF FORM – One or more fiduciaries (individual or corporate) must use this form to establish entitlement and request distribution of United States Treasury Securities and/or related payments to the person lawfully entitled (e.g., termination of trust, distribution of an estate, attainment of majority, restoration to competency).

If more space is needed for any item, use a plain sheet of paper or make photocopies, as necessary, and attach to the form.

PART A – REASON FOR DISTRIBUTION

Mark the box to show the reason for the distribution. If you mark "Other," describe the reason.

Submit a copy of all evidence that establishes your authority to request this transaction. For example, if you are the administrator or executor of an estate, provide a certified copy of your letters of appointment, dated within one year of submission. Submit certified copies of death certificates for all deceased registrants.

PART B – DISTRIBUTION OF SECURITIES AND PAYMENTS

Complete Items 1 through 3.

1. Enter the name of only one distributee in each Part B, Item 1. (A separate Part B must be completed for each distributee.) Enter the appropriate social security number or employer identification number.
2. Describe only the securities and/or checks which the person shown in Item 1 is to receive, in whole or in part:
 - **TITLE OF SECURITY** – Identify each security by series, interest rate, type, CUSIP, call and maturity date, as appropriate. If describing a check, insert the word "check."
 - **ISSUE DATE** – Provide the issue date of each security or check.
 - **FACE AMOUNT** – Provide the face amount (par or denomination) of each security or check.
 - **IDENTIFYING NUMBER** (if applicable) – Provide the serial number of each security, the confirmation number, or the check number.
 - **REGISTRATION** – Provide the registration of each security, check, or account; also provide the account number, if any.

EXAMPLES:

TITLE OF SECURITY	ISSUE DATE	FACE AMOUNT	IDENTIFYING NUMBER	REGISTRATION
<i>Paper Marketable Security</i> 9 1/8 % TREASURY BOND OF 2004-2009 MATURES 5/15/09 CUSIP 912810CG1	5/15/79	\$5,000	<i>Serial #</i> 123	JOHN DOE AND JANE DOE SSN 222-22-2222
<i>Electronic Marketable Security</i> CUSIP 912795QW4	2/5/04	\$1,000		ACCT # 4800-123-1234 JOHN DOE SSN 222-22-2222
<i>Electronic Series I Savings Bond</i> SERIES I	1/1/02	\$100	<i>Confirmation #</i> 12345	ACCT # N-111-11-1111 JOHN DOE
<i>Paper Series EE Savings Bond</i> SERIES EE	7/99	\$100	<i>Serial #</i> C-123,456,789-EE	SSN 222-22-2222 JOHN DOE OR JANE DOE
<i>Check</i> CHECK	7/26/04	\$351.02	<i>Check #</i> 502123456	JOHN DOE

If unsure what to provide in each of the areas, furnish all identifying information in the space for REGISTRATION.

3. Mark the box "In full" if the person listed in Item 1 is to receive the entire value of the securities and/or checks described in Item 2; or if the person listed in Item 1 is not to receive the entire value, mark the second box and provide the appropriate amount, fractional share, or percentage he/she is to receive.

In most cases, we will need additional forms and/or information from the distributee. If so, we may contact the distributee directly. If the transaction can be processed without additional forms or information from the distributee, we will send the securities and/or payments directly to the distributee.

Note: If the distributee wants payment of eligible paper securities and the securities are:

- Savings bonds or notes, he/she must complete the request on the reverse of the bond.
- Marketable securities, the fiduciary must complete the assignment on the reverse of the security. The distributee must complete IRS Form W-9.

Any interest that is or becomes due on securities belonging to the estate of the decedent will be paid to the person to whom the securities are distributed, unless otherwise requested.

PART C – SIGNATURES AND CERTIFICATIONS

SIGNATURES – The form must be signed in ink. Sign the form in your fiduciary capacity. If the request is on behalf of a corporate fiduciary, the name of the corporation must be given, followed by the signature and title of an authorized officer. If there are two or more fiduciaries, all must join in the request unless by express statute, decree of court, or the terms of the instrument under which the fiduciaries are acting, one or more of them may properly execute the request.

CERTIFICATION – Each person whose signature is required must appear before and establish identification to the satisfaction of an authorized certifying officer. The signatures to the form must be signed in the officer's presence. The certifying officer must affix the seal or stamp which is used when certifying requests for payment. Authorized certifying officers are available at most financial institutions, including credit unions.

Sample certification for a financial institution:

SIGNATURE GUARANTEED
ABC National Bank
Hillview Branch

Acceptable certification for a brokerage:

SIGNATURE GUARANTEED
MEDALLION GUARANTEED
Generic Brokerage

Authorized Signature

Authorized Signature

XXXXXXXX

SECURITIES TRANSFER AGENTS MEDALLION PROGRAM

[Bar Code]

ADDITIONAL EVIDENCE – The Commissioner of the Public Debt, as designee of the Secretary of the Treasury, reserves the right in any particular case to require the submission of additional evidence.

RETURN OF EVIDENCE – If you want the evidence submitted with this form returned to you, please provide a written request when you submit the form and evidence.

WHERE TO SEND – Unless otherwise instructed in accompanying correspondence, send to the Department of the Treasury, Bureau of the Public Debt, using the address listed below:

- Definitive (paper) savings bonds – PO Box 7012, Parkersburg, WV 26106-7012
- Book entry savings bonds – PO Box 7015, Parkersburg, WV 26106-7015
- Series H or Series HH savings bonds – PO Box 2186, Parkersburg, WV 26106-2186
- Marketable securities– PO Box 426, Parkersburg, WV 26106-0426

NOTICE UNDER PRIVACY ACT AND PAPERWORK REDUCTION ACT

The collection of the information you are requested to provide on this form is authorized by 31 U.S.C. CH. 31 relating to the public debt of the United States. The furnishing of a social security number, if requested, is also required by Section 6109 of the Internal Revenue Code (26 U.S.C. 6109).

The purpose of requesting the information is to enable the Bureau of the Public Debt and its agents to issue securities, process transactions, make payments, identify owners and their accounts, and provide reports to the Internal Revenue Service. Furnishing the information is voluntary; however, without the information Public Debt may be unable to process transactions.

Information concerning securities holdings and transactions is considered confidential under Treasury regulations (31 CFR, Part 323) and the Privacy Act. This information may be disclosed to a law enforcement agency for investigation purposes; courts and counsel for litigation purposes; others entitled to distribution or payment; agents and contractors to administer the public debt; agencies or entities for debt collection or to obtain current addresses for payment; agencies through approved computer matches; Congressional offices in response to an inquiry by the individual to whom the record pertains; as otherwise authorized by law or regulation.

We estimate it will take you about 30 minutes to complete this form. However, you are not required to provide information requested unless a valid OMB control number is displayed on the form. Any comments or suggestions regarding this form should be sent to the Bureau of the Public Debt, Forms Management Officer, Parkersburg, WV 26106-1328. **DO NOT SEND completed form to this address; send to the correct address shown in "WHERE TO SEND" in the instructions.**

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/Appendixes/APPENDIX 32 Special Form of Request for Payment of United States Savings and Retirement Securities Where Use of a Detached Request Is Authorized (PD F 1522)

APPENDIX 32

Special Form of Request for Payment of United States Savings and Retirement Securities Where Use of a Detached Request Is Authorized (PD F 1522)



For official use only: Customer Name	Customer No.
---	--------------

PDF 1522 E
Department of the Treasury
Bureau of the Public Debt
(Revised May 2009)

**SPECIAL FORM OF REQUEST FOR PAYMENT OF
UNITED STATES SAVINGS AND RETIREMENT
SECURITIES WHERE USE OF A DETACHED
REQUEST IS AUTHORIZED**

OMB No. 1535-0004

Visit us on the Web at
www.treasurydirect.gov

FOR OFFICIAL USE ONLY TRANSFER MONTH & YEAR ____/____ FISCAL AGENT CODE _____

IMPORTANT: Follow instructions in filling out this form. You should be aware that the making of any false, fictitious, or fraudulent claim or statement to the United States is a crime that is punishable by fine and/or imprisonment.
PRINT IN INK OR TYPE ALL INFORMATION

1. DESCRIPTION OF BONDS

I am the owner or person entitled to payment of the securities described below, which bear the name(s) of

ISSUE DATE	SERIAL NUMBER	ISSUE DATE	SERIAL NUMBER	ISSUE DATE	SERIAL NUMBER

(If you need more space, use the continuation sheet on Page 3.)

2. REQUEST FOR PAYMENT

I request that the described bonds be redeemed and payment be made in the form of a check. direct deposit.

To the extent of:
(Complete this line only if partial redemption and reissue of the remainder is desired or if the signer is only entitled to a portion of the bonds listed. See Item 2 in the Instructions.)

(Social Security Number of Payee) OR (Employer Identification Number of Payee)

3. DELIVERY INSTRUCTIONS (Read Item 3 in the Instructions before completing this section and complete only Item 3A or 3B.)

A. Please mail my redemption check to:

(Name)

(Number and Street or Rural Route) (City) (State) (ZIP Code)

B. Please deposit my funds directly, as authorized below:

(Name/Names on the Account)

(Depositor's Account No.) Type of Account: Checking Savings

Bank Routing No.: _____

(Financial Institution's Name) (Phone No.)

4. SIGNATURE

You must wait until you are in the presence of a certifying officer to sign this form.

Sign Here: _____ (Signature) _____ (Print Name)

Home Address _____ (Number and Street or Rural Route) _____ (E-mail Address)

_____ (City) _____ (State) _____ (ZIP Code) _____ (Daytime Telephone Number)

Sign Here: _____ (Signature) _____ (Print Name)

Home Address _____ (Number and Street or Rural Route) _____ (E-mail Address)

_____ (City) _____ (State) _____ (ZIP Code) _____ (Daytime Telephone Number)

Certifying Officer - The individual must sign in your presence. Complete the certification and affix your stamp or seal.

I CERTIFY that _____, whose identity is known or was proven to me, personally appeared before me this _____ day of _____ (Month) _____ (Year) at _____ (City) _____ (State), and signed this form.

(OFFICIAL STAMP OR SEAL)

_____ (Signature of Certifying Officer)

_____ (Title of Certifying Officer)

_____ (Number and Street or Rural Route)

_____ (City) _____ (State) _____ (ZIP Code)

I CERTIFY that _____, whose identity is known or was proven to me, personally appeared before me this _____ day of _____ (Month) _____ (Year) at _____ (City) _____ (State), and signed this form.

(OFFICIAL STAMP OR SEAL)

_____ (Signature of Certifying Officer)

_____ (Title of Certifying Officer)

_____ (Number and Street or Rural Route)

_____ (City) _____ (State) _____ (ZIP Code)

RESERVED FOR IDENTIFICATION NOTATIONS

- Customer Account Number and Date Established: _____
- Document(s) - Description: _____
- Identified by (Signature and Address): _____

INSTRUCTIONS TO CERTIFYING OFFICER

Each person appearing before you must establish identification by positive and reliable evidence before this form is signed, unless he or she is personally known to you. Place an adequate notation above or on a separate record, showing exactly how identification was established. A notation is adequate if it is sufficiently detailed to permit, at a later date, a determination of the exact identification actually used. You and the organization will be held fully responsible for the adequacy of the identification.

The signatures to the request must be executed in your presence. Fully complete and sign the certification form provided for your use for each signature you witness.

If you are an employee (rather than an officer) authorized to certify signatures, insert the words "Authorized Signature" in the space provided for the title. Insert the place and date, as required on the form, and impress the seal of your organization.

INSTRUCTIONS

USE OF FORM – Use this form to request payment of United States Savings Bonds, Savings Notes, Retirement Plan Bonds, and Individual Retirement Bonds.

WHO MAY COMPLETE – This form may be completed by the owner, coowner, surviving beneficiary, or legal representative of the estate of a deceased or incompetent owner, persons entitled to the estate of a deceased registrant, or such other persons who may be entitled to payment under the regulations governing United States Savings Bonds. A minor may sign this form if, in the opinion of the certifying officer, he/she is of sufficient competency to understand the nature of the transaction. (See CERTIFICATION below.) An incompetent person may not sign this form.

COMPLETION OF FORM – Print clearly in ink or type all information requested.

ITEM 1. DESCRIPTION OF BONDS – Provide the name(s) of the person(s) shown in the inscription of the bonds for which payment is requested. Describe the bonds by issue date and serial number. If more space is needed, use the continuation sheet on Page 3. If additional space is needed, use a continuation sheet (PD F 3500) and attach it to this form.

ITEM 2. REQUEST FOR PAYMENT

- Mark the appropriate box to indicate whether you want to be paid by check or direct deposit.
- If the signer is entitled to a distributive share of the listed bonds or if partial redemption of bonds and reissue of the remainder is desired, that fact must be shown on the line provided. Check the box "to the extent of" and insert "\$ _____ (face amount) and reissue of the remainder." If such bonds have not reached final maturity, partial redemption at the current redemption value will be made in amounts corresponding to authorized denominations and the remainder will be reissued showing the original issue date(s). If such bonds have reached final maturity, partial redemption is not permitted and, in this event, full payment will be made.
- The payee's Taxpayer Identification Number **must** be provided. Furnish the Social Security Number if the payee is an individual. If an estate is involved and IRS has assigned an Employer Identification Number, provide that number.
- *Please verify account information for accuracy and legibility to avoid a delay in deposit.*

ITEM 3. DELIVERY INSTRUCTIONS

- If payment is to be made by check, furnish the name and address where the check is to be mailed in Item 3A.
- For payment by Direct Deposit, complete Item 3B. Furnish the name(s) on the account, the account number, the type of account, and the financial institution's name, the routing/transit number which identifies the institution, and the institution's phone number. You may need to contact the financial institution to obtain the routing number.

ITEM 4. SIGNATURE – The person(s) requesting payment of the bonds must sign the form in ink, print his/her name, and provide his/her address, daytime telephone number, and if applicable, e-mail address. If the name of a person requesting payment has been changed by marriage or in any other legal manner from the name in the inscription of the bonds, the signature to the request for payment must show both names and the manner in which the change was made; for example, "Miss Mary T. Jones now by marriage Mrs. Mary T. Smith." (See CERTIFICATION below.)

CERTIFICATION – The person(s) requesting payment of the bonds must appear before and establish identification to the satisfaction of an officer authorized to certify requests for payment of United States Savings Bonds and sign the request in the presence of the officer. If a minor signs the forms, the officer must be satisfied that the minor is of sufficient competency to understand the nature of the transaction. Authorized certifying officers are available at financial institutions, including credit unions, in the United States. For a complete list of such officers, see Department of the Treasury Circulars, No. 530 and Public Debt Series Nos. 3-80 and 2-98.

WHERE TO SEND – Send the PD F 1522 E and the bonds, as well as any other appropriate forms and evidence, to one of the Treasury Retail Securities Sites shown below:

Treasury Retail Securities Site
 PO Box 299
 Pittsburgh, PA 15230-0299
 1-800-245-2804

Treasury Retail Securities Site
 PO Box 214
 Minneapolis, MN 55480-0214
 1-800-553-2663

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/Appendixes/APPENDIX 33 Disposition of Treasury Securities Belonging to a Decedent's Estate Being Settled Without Administration (PD F 5336)

APPENDIX 33

Disposition of Treasury Securities Belonging to a Decedent's Estate Being Settled Without Administration (PD F 5336)



For official use only Customer Name	Customer No.
--	--------------

PD F 5336 E
Department of the Treasury
Bureau of the Public Debt
(Revised April 2008)

**DISPOSITION OF TREASURY SECURITIES BELONGING TO A DECEDENT'S
ESTATE BEING SETTLED WITHOUT ADMINISTRATION**

OMB No. 1535-0118

Visit us on the Web at www.treasurydirect.gov

IMPORTANT: Follow instructions in filling out this form. You should be aware that the making of any false, fictitious, or fraudulent claim or statement to the United States is a crime that is punishable by fine and/or imprisonment.

PRINT IN INK OR TYPE ALL INFORMATION

A person qualified by the Department of the Treasury to act as voluntary representative must use this form to request disposition of United States Treasury Securities and/or related payments belonging to a decedent's estate that is not being administered. See the instructions for the definition of a voluntary representative. *If the decedent's securities and/or related payments are worth over \$100,000 redemption and/or par value as of the date of death, Treasury regulations require that the estate be administered through the court; in this event, this form may not be used.*

WHERE TO SEND – Unless otherwise instructed in accompanying correspondence, send this form, all securities and/or related checks, and any necessary evidence to: Department of the Treasury, Bureau of the Public Debt, using the addresses listed below:

- Definitive (paper) savings bonds – PO Box 7012, Parkersburg, WV 26106-7012
- All marketable securities and electronic savings bonds – PO Box 426, Parkersburg, WV 26106-0426
- Definitive (paper) savings bonds and marketable or electronic savings bonds – PO Box 426, Parkersburg, WV 26106-0426

Carefully read the instructions before completing this form.

PART A – ESTATE INFORMATION

Provide the information below and submit certified copies of the death certificates for all deceased registrants.

(Name of Deceased Owner - If more than one person named on the securities, the person who died last)

(Decedent's Social Security Number)

(Jurisdiction of Legal Residence)

By signing this form, I certify that a legal representative has not been and will not be appointed through the court and that the estate will not be settled in accordance with the law of the decedent's domicile (such as Summary Administration, Small Estates Act, Texas Muniment of Title, Louisiana Judgment of Possession, etc.).

If the above statement does not apply, do not complete this form. Instead, send the securities and all evidence and/or documentation concerning the estate to the address shown in "WHERE TO SEND" above.

PART B – PERSON QUALIFIED TO ACT AS VOLUNTARY REPRESENTATIVE

Title 31, Code of Federal Regulations (CFR), provides that to be qualified to act as voluntary representative, a person must be competent and eighteen years of age or older and be eligible according to the Order of Precedence for Voluntary Representative shown below. *Carefully read the instructions before completing this Part.*

Mark the box that represents your eligibility to act as voluntary representative.

Order of Precedence for Voluntary Representative

- I am the surviving spouse
- I am a child of the decedent and there is no surviving spouse
- I am a descendant of a deceased child of the decedent and there are none of the above
- I am a parent of the decedent and there are none of the above
- I am a brother or sister of the decedent and there are none of the above
- I am a descendant of a deceased brother or sister of the decedent and there are none of the above
- I am next of kin of the decedent as determined by the law of the jurisdiction in which the decedent was domiciled at the date of death and there are none of the above

PART C – TYPE OF DISPOSITION

As voluntary representative, you may request one of the following (mark the appropriate box):

- Payment to yourself as voluntary representative on behalf of all persons entitled to share in the decedent's estate. (Continue to Part D.)
- Distribution of securities and/or related payments to the persons entitled according to the law of the jurisdiction in which the decedent was domiciled at the date of death. (Skip to Part E.)

PART D – PAYMENT TO VOLUNTARY REPRESENTATIVE

I request that payment of the securities and/or related payments be made to me as voluntary representative.

1. Pay to: _____
 (Name) (Social Security Number)

 (Mailing Address)

2. Description of securities and/or related payments:

TITLE OF SECURITY	ISSUE DATE	FACE AMOUNT	IDENTIFYING NUMBER	REGISTRATION

3. Mark the box for the particular type of security involved:

<p>Book-Entry Savings Bonds (electronic issue held in TreasuryDirect®) (Series E, EE and I)</p> <p><input type="checkbox"/> Payment by Direct Deposit</p> <p>Savings Bonds or Notes (paper issue only) (Series A-D, E, EE, F, G, H, HH, I, J, & K)</p> <p><input type="checkbox"/> Payment by check</p> <p><input type="checkbox"/> Payment by Direct Deposit</p>	<p>Marketable Treasury Bills, Notes, Bonds, and TIPS (paper issue or electronic issue held in Legacy Treasury Direct or TreasuryDirect)</p> <p><input type="checkbox"/> Sell the unmatured security on my behalf (Payment will be made by Direct Deposit; additional forms will be necessary)</p> <p><input type="checkbox"/> Payment of the matured definitive (paper) security by check</p> <p><input type="checkbox"/> Payment of the matured Book-Entry (electronic) security held in Legacy Treasury Direct or TreasuryDirect by Direct Deposit</p> <p><input type="checkbox"/> Payment of the matured Book-Entry (electronic) security held in Legacy Treasury Direct by check</p>
---	---

Direct Deposit funds as authorized below:

_____ (Name/Names on the Account)
 _____ (Depositor's Account No.)
 Financial Institution Routing No.: - -
 _____ (Financial Institution's Name) _____ (Phone No.)

Type of Account: Checking Savings

(If you completed Part D to receive payment as voluntary representative, do not complete Part E. Skip to Part F.)

PART E – DISTRIBUTION OF SECURITIES AND/OR RELATED PAYMENTS TO PERSON ENTITLED

I request that the securities and/or related payments be distributed as follows:

1. Distribute to: _____
 (Name) (Social Security Number)

_____ (Mailing Address)

_____ (Phone Number)

2. Description of securities and/or related payments:

TITLE OF SECURITY	ISSUE DATE	FACE AMOUNT	IDENTIFYING NUMBER	REGISTRATION

3. Extent of distribution: In full _____ Amount, Fractional Share, or Percentage

PART E – DISTRIBUTION OF SECURITIES AND/OR RELATED PAYMENTS TO PERSON ENTITLED

I request that the securities and/or related payments be distributed as follows:

1. Distribute to: _____
 (Name) (Social Security Number)

_____ (Mailing Address)

_____ (Phone Number)

2. Description of securities and/or related payments:

TITLE OF SECURITY	ISSUE DATE	FACE AMOUNT	IDENTIFYING NUMBER	REGISTRATION

3. Extent of distribution: In full _____ Amount, Fractional Share, or Percentage

PART F - SIGNATURE AND CERTIFICATION

I certify under penalty of perjury that the information provided herein is true and correct to the best of my knowledge and belief and that I am eligible to act as voluntary representative. I further certify that I will distribute payment made to me as voluntary representative or that I am distributing the securities and/or related payments to the persons entitled by the law of the jurisdiction in which the decedent was domiciled at the date of death. The United States is not liable to any person for the improper distribution of payments or securities. Upon payment or distribution of the securities at my request as voluntary representative, the United States is released to the same extent as if it had paid or delivered to a representative of the estate appointed pursuant to the law of the jurisdiction in which the decedent was domiciled at the date of death.

I bind myself, my heirs, legatees, successors and assigns, jointly and severally, to hold the United States harmless on account of the transaction requested, to indemnify unconditionally and promptly repay the United States in the event of any loss which results from this request, including interest, administrative costs, and penalties. I consent to the release of any information regarding this transaction, including information contained in this application, to any party having an ownership or entitlement interest in the securities or payments.

You must wait until you are in the presence of a certifying officer to sign this form.

Sign Here: ⇒ _____
(Applicant's Signature, As Voluntary Representative of the Decedent's Estate) (Daytime Telephone Number)

Address: _____
(Number and Street or Rural Route) (City) (State) (ZIP Code)

E-Mail Address: _____

Certifying Officer - The individual must sign in your presence. You must complete the certification and affix your stamp or seal.

I CERTIFY that _____, whose identity is known or was proven to me, personally appeared before me this _____ day of _____ (Month) _____ (Year) at _____ (City) _____ (State), and signed this form.

(OFFICIAL STAMP OR SEAL)

(Signature and Title of Certifying Officer)

(Number and Street or Rural Route)

(City) _____ (State) _____ (ZIP Code)

PRIVACY ACT AND PAPERWORK REDUCTION ACT NOTICE

The collection of the information you are requested to provide on this form is authorized by 31 U.S.C. CH. 31 relating to the public debt of the United States. The furnishing of a social security number, if requested, is also required by Section 6109 of the Internal Revenue Code (26 U.S.C. 6109).

The purpose of requesting the information is to enable the Bureau of the Public Debt and its agents to issue securities, process transactions, make payments, identify owners and their accounts, and provide reports to the Internal Revenue Service. Furnishing the information is voluntary; however, without the information Public Debt may be unable to process transactions.

Information concerning securities holdings and transactions is considered confidential under Treasury regulations (31 CFR, Part 323) and the Privacy Act. This information may be disclosed to a law enforcement agency for investigation purposes; courts and counsel for litigation purposes; others entitled to distribution or payment; agents and contractors to administer the public debt; agencies or entities for debt collection or to obtain current addresses for payment; agencies through approved computer matches; Congressional offices in response to an inquiry by the individual to whom the record pertains; as otherwise authorized by law or regulation.

We estimate it will take you about 30 minutes to complete this form. However, you are not required to provide information requested unless a valid OMB control number is displayed on the form. Any comments or suggestions regarding this form should be sent to the Bureau of the Public Debt, Forms Management Officer, Parkersburg, WV 26106-1328. DO NOT SEND completed form to the above address; send to the address shown in the instructions.

INSTRUCTIONS

USE OF FORM – A voluntary representative is a person qualified by the Department of the Treasury to request disposition of United States Treasury Securities (Treasury Bills, Notes, Bonds, TIPS, Savings Bonds and Savings Notes) and/or related payments (not exceeding \$100,000) that belong to a decedent's estate if the estate is not being administered through the court. A voluntary representative of the decedent's estate must complete this form to request:

- Payment on behalf of persons entitled to the estate according to the law of the jurisdiction in which the decedent was domiciled at the date of death, or
- Distribution of the securities to the persons entitled to the estate according to the law of the jurisdiction in which the decedent was domiciled at the date of death.

If more space is needed for any item, use a plain sheet of paper or make photocopies, as necessary, and attach to the form.

All securities belonging to the decedent's estate must be included in this transaction. If the redemption and/or par value of all securities and/or related payments owned by the decedent as of the date of death exceeds \$100,000, Treasury regulations require that the estate be administered through the court; in this event, this form may not be used.

PART A – ESTATE INFORMATION

Provide the requested information regarding the decedent. If more than one deceased person is named on the securities, provide the information for the person who died last. **Submit certified copies of the death certificates for all deceased registrants.**

Insert the following information:

- Decedent's name
- Decedent's social security number
- Jurisdiction (state, district, or territory) of decedent's last legal residence

By signing this form you certify that the decedent's estate has not been and will not be administered through a court or settled in accordance with the law of the decedent's domicile (such as Summary Administration, Small Estates Act, Texas Muniment of Title, Louisiana Judgment of Possession, etc.). **If a legal representative has been appointed by the court, if the estate has been administered and is now closed, or if you have a document establishing entitlement to the estate (other than an unprobated will), do not complete this form. Instead, send the securities and all evidence and/or documentation concerning the estate to the address shown in "WHERE TO SEND" on the last page of these instructions. Upon review of the submission, we will provide additional instructions, if necessary.**

PART B – PERSON QUALIFIED TO ACT AS VOLUNTARY REPRESENTATIVE

Title 31, Code of Federal Regulations (CFR), provides that disposition of a decedent's estate that is not being administered through the court will be made upon the request of a person qualified to act as voluntary representative. To act as voluntary representative, you must be competent and eighteen years of age or older and be eligible according to the Order of Precedence for Voluntary Representative.

Starting at the top, read down the Order of Precedence until you find the situation that applies to you. Mark the box that represents your eligibility to act as voluntary representative. For example, if the decedent leaves a surviving spouse and children (over the age of eighteen), the surviving spouse must complete this form. If there is no surviving spouse, one of the children (over the age of eighteen) must complete this form.

PART C – TYPE OF DISPOSITION

Title 31, Code of Federal Regulations (CFR), provides that a voluntary representative may request one of the following:

- Payment to the voluntary representative on behalf of all persons entitled to share in the decedent's estate.
- Distribution of securities and/or related payments to the persons entitled according to the law of the jurisdiction in which the decedent was domiciled at the date of death.

Mark the appropriate box. If you are requesting payment, continue to Part D. If you are requesting distribution, skip Part D and continue to Part E.

PART D – PAYMENT TO VOLUNTARY REPRESENTATIVE

Complete this part to receive payment as voluntary representative.

A person acting as voluntary representative who receives payment of securities and/or related payments warrants, certifies, and unconditionally guarantees that he/she will make distribution of the proceeds to the persons entitled by the law of the decedent's domicile at the date of death. Payment to a voluntary representative is for the convenience of the United States and does not determine ownership of the securities or their proceeds.

1. Provide your name, social security number, and mailing address.

Note: Your social security number may be used to **report** all of the interest earned to the Internal Revenue Service for Federal income tax purposes. For Federal income tax information, see IRS Publication 550 or contact the IRS or your tax advisor.

2. Describe the securities and/or checks:

- > **TITLE OF SECURITY** – Identify each security by series, interest rate, type, CUSIP, and call and maturity date, as appropriate. If describing a check, insert the word "check."
- > **ISSUE DATE** – Provide the issue date of each security or check.
- > **FACE AMOUNT** – Provide the face amount (par or denomination) of each security or check.
- > **IDENTIFYING NUMBER** (if applicable) – Provide the serial number of each security, the confirmation number, or the check number.

REGISTRATION – Provide the registration of each security, check, or account; also provide the account number, if any.

Note: If the taxpayer identification number is included in the registration but is masked (i.e. ***-**-1234), please be sure to provide the entire number.

EXAMPLES:

TITLE OF SECURITY	ISSUE DATE	FACE AMOUNT	IDENTIFYING NUMBER	REGISTRATION
<i>Paper Marketable Security</i> 9 1/8 % TREASURY BOND OF 2004-2009 MATURES 5/15/09 CUSIP 912810CG1	5/15/79	\$5,000	<i>Serial #</i> 123	JOHN DOE AND JANE DOE SSN 222-22-2222
<i>Electronic Marketable Security</i> CUSIP 912795QW4	2/5/04	\$1,000		ACCT # 4800-123-1234 JOHN DOE SSN 222-22-2222
<i>Electronic Series I Savings Bond</i> SERIES I	1/1/02	\$100	<i>Confirmation #</i> IAAAB	ACCT # N-111-11-1111 JOHN DOE
<i>Paper Series EE Savings Bond</i> SERIES EE	7/99	\$100	<i>Serial #</i> C-123,456,789-EE	SSN 222-22-2222 JOHN DOE OR JANE DOE
<i>Check</i> CHECK	7/26/04	\$351.02	<i>Check #</i> 502123456	JOHN DOE

If unsure what to provide in each of the areas, furnish all identifying information in the space for REGISTRATION.

3. Mark the appropriate box indicating the method of payment for the particular type of security involved. Note: If securities are held in a TreasuryDirect account, payment must be made by Direct Deposit. Payment for matured electronic securities held in a Legacy Treasury Direct account may be made by check or Direct Deposit. The only payment option for matured definitive (paper) marketable securities is by check.

For payment by Direct Deposit, furnish the name(s) on the account, the account number, the type of account, and the financial institution's name, the routing/transit number that identifies the institution, and the institution's phone number. You may need to contact the financial institution to obtain the routing number.

(If you completed Part D to receive payment as voluntary representative, do not complete Part E. Skip to Part F.)

PART E – DISTRIBUTION OF SECURITIES AND/OR RELATED PAYMENTS TO PERSON ENTITLED

Complete this part to distribute the securities and/or related payments to the persons entitled.

A person acting as voluntary representative who distributes securities and/or related payments warrants, certifies, and unconditionally guarantees that he/she is making distribution to the persons entitled by the law of the decedent's domicile at the date of death.

1. Enter the name, social security number, address, and phone number of only one distributee in each Part E, Item 1. (A separate Part E must be completed for each distributee.)
2. Describe only the securities and/or checks that the person shown in Item 1 is to receive, in whole or in part. See Item 2 in Part D for information on how to describe securities and/or checks.
3. Mark the box "In full" if the person listed in Item 1 is to receive the entire value of the securities and/or checks described in Item 2; or if the person listed in Item 1 is not to receive the entire value, mark the second box and provide the appropriate amount, fractional share, or percentage he/she is to receive.

In most cases, we will need additional forms and/or information from the distributee. If so, we may contact the distributee directly. If the transaction can be processed without additional forms or information from the distributee, we will send the securities and/or payments directly to the distributee.

Note: If the distributee wants payment of eligible paper:

- Savings bonds or notes, he/she must complete the request on the reverse of the bond.
- Marketable securities, the voluntary representative must complete the assignment on the reverse of the security and the distributee must complete IRS Form W-9.

Any interest that is or becomes due on securities belonging to the estate of the decedent will be paid to the person to whom the securities are distributed, unless otherwise requested.

PART F – SIGNATURES AND CERTIFICATIONS

SIGNATURES – The application must be signed in ink.

CERTIFICATION – You must appear before and establish identification to the satisfaction of an authorized certifying officer. The form must be signed in the officer's presence. The certifying officer must affix the seal or stamp that is used when certifying requests for payment. Authorized certifying officers are available at most financial institutions, including credit unions.

ADDITIONAL REQUIREMENTS – The Commissioner of the Public Debt, as designee of the Secretary of the Treasury, reserves the right in any particular case to require the submission of additional evidence and/or the formal administration of the estate.

RETURN OF EVIDENCE – If you want the evidence submitted with this form returned to you, please provide a written request when you submit the form and evidence.

WHERE TO SEND – Unless otherwise instructed in accompanying correspondence, send this form, all securities and/or related checks, and any necessary evidence to: Department of the Treasury, Bureau of the Public Debt, using the addresses listed below:

- Definitive (paper) savings bonds – PO Box 7012, Parkersburg, WV 26106-7012
- All marketable securities and electronic savings bonds – PO Box 426, Parkersburg, WV 26106-0426
- Definitive (paper) savings bonds **and** marketable or electronic savings bonds – PO Box 426, Parkersburg, WV 26106-0426

Note: You must use only one form and describe all of the securities.

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/Appendixes/APPENDIX 34 Request to Reissue United States Savings Bonds (PD F 4000)

APPENDIX 34

Request to Reissue United States Savings Bonds (PD F 4000)



For official use only: Customer Name _____	Customer No. _____
---	--------------------

PD F 4000 E
Department of the Treasury
Bureau of the Public Debt
(Revised March 2010)

REQUEST TO REISSUE UNITED STATES SAVINGS BONDS

OMB No. 1535-0023
www.treasurydirect.gov

IMPORTANT: Follow instructions in filling out this form. You should be aware that the making of any false, fictitious, or fraudulent claim or statement to the United States is a crime that is punishable by fine and/or imprisonment.
PRINT IN INK OR TYPE ALL INFORMATION

PART A – NEW BOND REGISTRATION

1. Bond Description
I/We request reissue of the bonds described below, in the amount of \$ _____ (total face amount).

ISSUE DATE	FACE AMOUNT	BOND NUMBER	REGISTRATION (Provide complete Social Security Number [for example, 123-45-6789] and names, including middle names or initials, on the bonds.)

(If you need more space to describe your bonds, use Page 4.)

2. Extent of reissue: In full _____ Amount, Fractional Share, or Percentage

3. Requested Registration

a. Taxpayer Identification Number: _____
(Social Security Number or Employer Identification Number)

b. Registration: _____
(First Name, Middle Name or Initial, Last Name, or Fiduciary Inscription)

c. Address: _____
(Number and Street or Rural Route)

(City) (State) (ZIP Code)

d. To name a coowner or beneficiary,
complete the following:

- coowner
 beneficiary (POD) }

(If a name is shown and neither box is marked, coownership will be assumed.) _____
(First Name, Middle Name or Initial, Last Name)

TAX LIABILITY: If the name of a living owner or principal coowner of the bonds is eliminated from the registration, the owner or principal coowner must include the interest earned and previously unreported on the bonds to the date of the transaction on his or her Federal income tax return for the year of the reissue. (Both registrants are considered to be coowners when bonds are registered in the form: "A" or "B.") The principal coowner is the coowner who (1) purchased the bonds with his or her own funds, or (2) received them as a gift, inheritance, or legacy, or as a result of judicial proceedings, and had them reissued in coownership form, provided he or she has received no contribution in money or money's worth for designating the other coowner on the bonds. If the reissue is a reportable event, the interest earned on the bonds to the date of the reissue will be reported to the Internal Revenue Service (IRS) by a Federal Reserve Bank or Branch or the Bureau of the Public Debt under the Tax Equity and Fiscal Responsibility Act of 1982. THE OBLIGATION TO REPORT THE INTEREST CANNOT BE TRANSFERRED TO SOMEONE ELSE THROUGH A REISSUE TRANSACTION. If you have questions concerning the tax consequences, consult the IRS, or write to the Commissioner of Internal Revenue, Washington, DC 20224. **Unless we are otherwise informed, the first-named coowner will be considered the principal coowner for the purpose of this transaction.**

4. Delivery instructions, if different from above: _____
(Name)

(Number and Street or Rural Route)

(City) (State) (ZIP Code)

PART B – REASON FOR REISSUE

Describe the reason for the reissue.

If the reason shown above is to correct an error in registration, provide the following information.

- (1) Who purchased the bonds? _____
- (2) Whose funds were used? _____
- (3) How did the error occur? _____

PART C – SIGNATURES AND CERTIFICATIONS

I/We certify under penalty of perjury that the information provided herein is true and correct to the best of my/our knowledge and belief. I/We agree to reissue of the bonds as indicated in Part A and certify that the reissue is authorized. I/We hereby bind ourselves, our heirs, legatees, successors, and assigns, jointly and severally, to hold the United States harmless on account of the reissue requested herein, to indemnify unconditionally and promptly repay the United States in the event of any loss which results from this request, including interest, administrative costs, and penalties. I/We consent to the release of any information regarding this transaction, including information contained in this application, to any party having an ownership or entitlement interest in the bonds.

Sign in ink in the presence of an authorized certifying individual.
(See the instructions for who must sign.)

(Signature)	(Signature)
(Title)	(Title)
(Number and Street or Rural Route)	(Number and Street or Rural Route)
(City) (State) (ZIP)	(City) (State) (ZIP)
(Social Security Number)	(Social Security Number)
(Email Address)	(Email Address)
(Daytime Telephone Number)	(Daytime Telephone Number)

Instructions to Certifying Individual:

1. Name of person(s) who appeared and date of appearance **MUST** be completed.
2. Medallion stamps require an original signature.
3. Person(s) must sign in your presence. **NOTE:** To certify a second signature, use the next page.

I CERTIFY that _____, whose identity is known or was
 (Name of Person Who Appeared)

proven to me, personally appeared before me this _____ day of _____,
 (Month/Year)

at _____, and signed this form.
 (City, State)

OFFICIAL STAMP
ON SEAL

(Signature and Title of Certifying Individual)
(Name of Financial Institution)
(Address)
(City, State, ZIP Code)
(Telephone)

ACCEPTABLE CERTIFICATIONS:
Financial Institution's Official Seal or Stamp (such as Corporate Seal, Signature Guaranteed Stamp, or Medallion Stamp). **Brokers must use a Medallion Stamp.**

I CERTIFY that _____, whose identity is known or was
 (Name of Person Who Appeared)
 proven to me, personally appeared before me this _____ day of _____
 (Month/Year)
 at _____, and signed this form.
 (City, State)

(OFFICIAL STAMP
OR SEAL)

ACCEPTABLE CERTIFICATIONS:
 Financial Institution's Official Seal or Stamp
 (such as Corporate Seal, Signature Guaranteed
 Stamp, or Medallion Stamp) Brokers must
 use a Medallion Stamp.

 (Signature and Title of Certifying Individual)

 (Name of Financial Institution)

 (Address)

 (City, State, ZIP Code)

 (Telephone)

Reserved for Identification Notations

Customer Account Number and Date Established: _____	Customer Account Number and Date Established: _____
Identified by: _____	Identified by: _____
Documents – Descriptions: _____	Documents – Descriptions: _____

INSTRUCTIONS TO CERTIFYING INDIVIDUAL

Each person appearing before you must establish identification by positive and reliable evidence before this form is signed, unless he or she is personally known to you. You must place an adequate notation in the area reserved for identification notations in Part C or on a separate record, showing exactly how identification was established. A notation is adequate if it is sufficiently detailed to permit, at a later date, a determination of the exact identification actually used. You and, if you are an officer or employee of an organization, the organization will be held fully responsible for the adequacy of the identification.

The signatures to the request must be executed in your presence. Fully complete and sign the certification form provided for your use for each signature you witness.

If you are an employee (rather than an officer) authorized to certify signatures, insert the words "Authorized Signature" in the space provided for the title. Insert the place and date, as required on the form, and impress the seal of your organization.

FOR FEDERAL RESERVE BANK USE ONLY

- This transaction was a reportable event.
 \$ _____ was reported under _____ for _____
 (Social Security Number) (Year)
- This transaction was not a reportable event. No interest was reported.

INSTRUCTIONS

USE OF FORM – Complete this form to reissue paper (definitive) Series EE, E, HH, H, and I United States Savings Bonds, Retirement Plan Bonds, and Individual Retirement Bonds. A separate Part A must be used for each new form of registration. If more space is needed for any item, use a plain sheet of paper or make photocopies, as necessary, and attach to the form. To request payment, sign the backs of the bonds instead of completing this form.

INCOMPETENT OR MINOR – A minor of sufficient age and competency to sign the request and to understand the nature of the transaction may request reissue of the bonds. A minor under legal guardianship may not request reissue. An incompetent owner, coowner, or beneficiary may not request reissue.

PART A – NEW BOND REGISTRATION

- 1. Describe the bonds to be reissued.
- 2. Mark the box "In full" if the person listed in Item 3 is to receive the entire value of the bond(s) described in Item 1; or, if the person listed in Item 3 is not to receive the entire value, mark the second box and provide the appropriate amount, fractional share, or percentage he or she is to receive.
- 3. Provide the following information:
 - a. The appropriate Taxpayer Identification Number (Social Security Number or Employer Identification Number).

<i>If the new bonds are to be inscribed in the name of . . .</i>	<i>Provide this . . .</i>
One person as owner, with or without a beneficiary	The Social Security Number of the owner
Two persons as coowners	The Social Security Number of the first-named coowner
A guardian, custodian, or similar representative of the estate of a minor, incompetent, or other ward	The Social Security Number of the minor, incompetent, or other ward
Other fiduciary registration (trustee, administrator of decedent's estate, etc.)	The Social Security Number of the grantor of the trust or decedent or an Employer Identification Number assigned to the fiduciary estate

- b. The new registration.
- c. Mailing information.
- d. To add a coowner or beneficiary, mark the appropriate box and insert his or her name. If a name is shown and no box is marked, coownership will be assumed.
- 4. To have the bonds mailed to an address other than the address shown in Item 3, provide the name and address of the person or institution receiving them.

NOTICE UNDER PRIVACY ACT AND PAPERWORK REDUCTION ACT

The collection of the information you are requested to provide on this form is authorized by 31 U.S.C. CH. 31 relating to the public debt of the United States. The furnishing of a social security number, if requested, is also required by Section 6109 of the Internal Revenue Code (26 U.S.C. 6109).

The purpose of requesting the information is to enable the Bureau of the Public Debt and its agents to issue securities, process transactions, make payments, identify owners and their accounts, and provide reports to the Internal Revenue Service. Furnishing the information is voluntary; however, without the information Public Debt may be unable to process transactions.

Information concerning securities holdings and transactions is considered confidential under Treasury regulations (31 CFR, Part 323) and the Privacy Act. This information may be disclosed to a law enforcement agency for investigation purposes; courts and counsel for litigation purposes; others entitled to distribution or payment; agents and contractors to administer the public debt; agencies or entities for debt collection or to obtain current addresses for payment; agencies through approved computer matches; Congressional offices in response to an inquiry by the individual to whom the record pertains; as otherwise authorized by law or regulation.

We estimate it will take you about 30 minutes to complete this form. However, you are not required to provide information requested unless a valid OMB control number is displayed on the form. Any comments or suggestions regarding this form should be sent to the Bureau of the Public Debt, Forms Management Officer, Parkersburg, WV 26106-1328. DO NOT SEND completed form to the above address; send to correct address shown in "Where to send" in the Instructions.

PART B – REASON FOR REISSUE

Describe the reason for the reissue. The chart below shows common reasons for reissue. These may not be authorized for all series. Complete guidelines for authorized reissue transactions may be found in the regulations, in the following Department Circulars: DC 530 (Series E/H), DC 3-80 (Series EE/HH), DC 2-98 (Series I), DC 1-75 (Individual Retirement Bonds), and DC 1-63 (Retirement Plan Bonds).

Bonds may be reissued to...	The form must be signed by...	Additional Information
Add a new coowner or beneficiary to a bond in sole owner registration.	The owner.	The original owner must be the first-named coowner.
Change the present beneficiary to coowner.	The owner.	The beneficiary may only be shown as second-named coowner.
Remove the name of a living beneficiary.	The owner (and the beneficiary if Series E or Series H bonds).	The owner may add a different person as coowner or beneficiary.
Remove the name(s) of any deceased registrant(s).	The surviving registrant.	The surviving registrant must be shown as the owner or first-named coowner in the registration of the new bonds. If more than one registration is requested, a separate Part A must be completed for each different registration. Submit certified copies of the death certificates for all deceased registrants except beneficiaries on Series EE, HH, or I bonds.
Show that a change of name occurred.	The person whose name has changed.	Explain exactly how the change of name was authorized (marriage, divorce, court order, naturalization, etc.). Evidence may be required.
Correct an error in registration.	The purchaser. If the purchaser and the person whose funds were used to purchase the bonds are different persons, both must sign.	Provide the answers to the questions shown.
Substitute the name of the fiduciary who has succeeded the fiduciary named in the registration of the bonds.	The successor in his or her fiduciary capacity.	Submit proof of the succession to the position, such as a certified copy of the letters of appointment or, in the case of a trustee, a copy of the trust instrument and proof of the death or resignation of the original trustee.
Show the name of the executor or administrator of a deceased owner's estate.	The fiduciary in his or her fiduciary capacity.	Submit a certified copy of the letters of appointment, dated within one year of submission, and certified copies of the death certificates for all deceased registrants.
Show the name of the guardian, conservator, or similar representative of the estate of a minor or incompetent owner.	The fiduciary in his or her fiduciary capacity.	Submit a certified copy of the letters of appointment, dated within one year of submission.
Change ownership due to divorce, legal separation, or annulment.	The owner or both coowners (or their representatives). For bonds in coownership form, a request solely to eliminate the name of one coowner may be signed by that coowner only. For Series E or H bonds, the current beneficiary must consent to the reissue if his or her name is also being removed.	See the Tax Liability statement on this form. The name of another person may be added as coowner or beneficiary.
Remove a living owner/coowner and reissue in a form authorized under the regulations.	The owner/coowner being removed. For Series E or H bonds, the current beneficiary must consent to the reissue if his or her name is also being removed.	Remaining registrant must be named first in the registration. See the Tax Liability statement on this form. The name of another person may be added as coowner or beneficiary.

PART C – SIGNATURES AND CERTIFICATIONS

SIGNATURES - Sign the form in ink, in the presence of an authorized certifying individual. The form must be signed as indicated in Part B of the instructions. If the request is on behalf of a corporate fiduciary, the name of the corporation must be given, followed by the signature and title of an authorized officer. If there are two or more fiduciaries, all must join in the request unless by express statute, decree of court, or the terms of the instrument under which the fiduciaries are acting, one or more of them may properly execute the request.

If an owner or coowner's name has been changed by marriage, divorce, court order, naturalization, or otherwise, he or she must sign the form as follows: "(PRESENT LEGAL NAME)", changed by (specify manner in which change occurred) from "(NAME AS ON BONDS)." To support a change of name, other than by marriage, a complete statement should follow the signature to show exactly how the change of name was authorized. Evidence may be required.

CERTIFICATION – Each person whose signature is required must appear before and establish identification to the satisfaction of an authorized certifying individual. If a minor owner or coowner signs the request, the individual must be satisfied that the minor is of sufficient competency to understand the nature of the transaction. The signatures to the form must be signed in the individual's presence. The certifying individual must affix the seal or stamp which is used when certifying requests for payment. Authorized certifying individuals are available at most financial institutions, including credit unions.

Sample certification for a financial institution:

SIGNATURE GUARANTEED
ABC National Bank
Hillview Branch

Acceptable certification for a brokerage:

SIGNATURE GUARANTEED
MEDALLION GUARANTEED
Generic Brokerage

Authorized Signature

Authorized Signature

XXXXXXXXX
SECURITIES TRANSFER AGENTS MEDALLION PROGRAM
[Bar Code]

ADDITIONAL REQUIREMENTS FOR SERIES HH/H BONDS:

- Under the Interest Dividend Tax Compliance Act of 1983 as implemented by Internal Revenue Service regulations, the new owner or first-named coowner must complete IRS Form W-9 to certify that the Social Security Number furnished is correct, to indicate whether or not he or she is subject to backup withholding under the provision of Section 3406(a)(1)(C) of the Internal Revenue Code, and to verify that he or she is a United States person (including a U.S. resident alien). Forms W-9 are available at financial institutions in the United States and Internal Revenue Offices. These forms can also be found on the IRS website at www.irs.gov.
- The furnishing of direct deposit information is a condition of reissue of Series HH bonds bearing issue dates of October 1989 and thereafter. A direct deposit form, PD F 5396 or SF 1199A, must be completed for Series HH bonds dated October 1989 and thereafter which are submitted for reissue. The direct deposit form must be completed by the new owner or coowner providing the appropriate information for direct deposit of the semi-annual interest payments. Forms SF 1199A are available at financial institutions in the United States. PD F 5396 is available for download on the Internet using the "Forms" link at www.treasurydirect.gov. The financial institution designated to receive the payment can assist in the completion of the direct deposit form.

ADDITIONAL EVIDENCE – The Commissioner of the Public Debt, as designee of the Secretary of the Treasury, reserves the right, in any particular case, to require the submission of additional evidence.

RETURN OF EVIDENCE - If the evidence submitted with this form is to be returned, provide a written request when the evidence is submitted.

WHERE TO SEND – Unless otherwise instructed, the PD F 4000 and the bonds, as well as any other appropriate forms and evidence, must be sent to one of the Treasury Retail Securities Sites shown below:

Treasury Retail Securities Site
PO Box 299
Pittsburgh, PA 15230-0299
1-800-245-2804

Treasury Retail Securities Site
PO Box 214
Minneapolis, MN 55480-0214
1-800-553-2663

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/Appendixes/APPENDIX 35 Request to Reissue United States Savings Bonds to a Personal Trust (PD F 1851)

APPENDIX 35

Request to Reissue United States Savings Bonds to a Personal Trust (PD F 1851)



For official use only:

Customer Name

Customer No.

PDF 1851 E
Department of the Treasury
Bureau of the Public Debt
(Revised March 2008)

OMB No. 1535-0009

REQUEST TO REISSUE UNITED STATES SAVINGS BONDS TO A PERSONAL TRUST

Visit us on the Web at www.treasurydirect.gov

IMPORTANT: Follow instructions in filling out this form. You should be aware that the making of any false, fictitious, or fraudulent claim or statement to the United States is a crime that is punishable by fine and/or imprisonment.

PRINT IN INK OR TYPE ALL INFORMATION

1. DESCRIPTION OF BONDS

I/We request reissue of the bonds described below, in the amount of \$ _____ (face amount).

ISSUE DATE	FACE AMOUNT	BOND NUMBER	REGISTRATION (Provide complete Social Security number [for example, 123-45-6789] and names, including middle names or initials, on the bonds)

(If more space is needed, use a continuation sheet and attach it to this form.)

2. TRUST INFORMATION

- Taxpayer identification number assigned to the trust: _____
- Grantor's name: * _____
- Trustee's name: * _____
- Date the trust was created: _____
- Name(s) of Beneficiary(ies), if an FBO trust: _____

* If more than one grantor or trustee, list all.

3. NEW BOND INSCRIPTION

TAXPAYER IDENTIFYING NUMBER: _____ OR _____
(Social Security Number assigned to trust) (Employer Identification Number assigned to trust)

REGISTRATION:

ADDRESS:

(Number and Street, Rural Route, or PO Box) (City) (State) (ZIP Code)

Delivery Instructions (if different from that shown above):

(Name of Individual or Institution)

(Number and Street, Rural Route, or PO Box) (City) (State) (ZIP Code)

4. TAX LIABILITY NOTICE (Carefully read before completing Item 5.)

Upon the reissuance of savings bonds and/or notes to a trust, you must include in your gross income any accumulated interest on the bonds, including any tax-deferred increment noted on Series HH/H bonds, if you have not already reported it, unless, under the grantor trust provisions of the Internal Revenue Code, you are treated as the owner of the portion of the trust represented by any tax-deferred accumulated interest on the reissued bonds. If you are treated as the owner of that portion, the accumulated interest continues to be your income rather than that of the trust, and therefore, you may continue to defer reporting the interest earned each year. You must include the total accumulated interest in your gross income when the bonds are disposed of or finally mature, whichever is earlier. These rules apply when bonds being reissued are Series I bonds, Series EE or E bonds, or Series HH or H bonds that you have received in exchange for Series EE or E bonds or savings notes if you are the owner of the portion of the trust represented by the tax-deferred accumulated interest.

Generally, you will be treated as the owner of a trust that you have created to the extent that you retain certain powers over or interests in the trust. For example, you will be treated as the owner of the portion of the trust represented by any tax-deferred accumulated interest on the reissued bonds under the following circumstances:

- (1) You will be treated as the owner of a trust to the extent that you have an unconditional power to revest in yourself title to the trust assets. Thus, if you can, at your discretion, revoke all or part of the trust so that the bonds will be returned to you, you will be treated as the owner of the portion of the trust represented by any accumulated interest on the bonds.
- (2) If the trust instrument provides that the reissued bonds or the proceeds from the redemption or disposition of those bonds must be distributed to you or your spouse, or held or accumulated for future distribution to you or your spouse, you will be treated as the owner of the portion of the trust represented by any accumulated interest on the bonds. You will be treated as the owner in this circumstance irrespective of the terms of the trust.
- (3) You will be treated as the owner of a trust to the extent that you retain a power to control the beneficial enjoyment of property transferred to a trust. Thus, if you retain, under the terms of the trust instrument, an immediately exercisable power to determine, in your sole discretion, who will receive the bonds or the proceeds from the redemption or disposition of the bonds, then you will be treated as the owner of the portion of the trust represented by any accumulated interest.

The examples outlined above are illustrative only and they are not intended to cover all possible situations in which you could be treated as the owner of a trust or a portion of a trust. Furthermore, events can occur, such as the renunciation of a retained power or interest, which would cause you to cease being treated as the owner of a trust. If you are not sure whether you will be treated as the owner of a trust, you may request a letter ruling from the Internal Revenue Service. A request for a letter ruling should be sent to: **Internal Revenue Service, ATTN: CC: DOM: CORP: T, PO Box 7604, Ben Franklin Station, Washington, DC 20044.**

If you have any questions concerning the information to be submitted in connection with a letter ruling request, you may call (202) 622-7560.

5. TAX LIABILITY STATEMENT (This section must be completed.)

You must check box a. or b. (See "TAX LIABILITY NOTICE" above.)

"Interest" includes tax-deferred interest represented by tax legends on HH/H bonds as well as interest earned on EE/E or I bonds from the issue date until the date of reissue.

This statement will also apply to all future transactions requested by the same owner(s) or person(s) entitled to the same trust.

You must mark box a. or b. to indicate if you are the owner of the portion of the trust represented.

For Federal income tax purposes:

- a. I certify that I will be treated as owner of the portion of the trust represented by the tax-deferred accumulated interest on the bonds being reissued. *If this box is marked, the interest will be tax-deferred (interest will not be reported to the Internal Revenue Service as a result of the reissue).*
- b. I certify that I will not be treated as owner of the portion of the trust represented by the tax-deferred accumulated interest on the bonds being reissued. *If this box is marked, interest will be reported to the Internal Revenue Service for the taxable year in which the bonds were reissued to the trust. A 1099-INT will be generated for the social security number specified.*

If b. is checked and the bonds are in coownership form (e.g., "John Smith OR Jane Smith"), complete the following:

(Name of principal coowner)

(Social Security Number)

is the principal coowner of any bonds registered in coownership form submitted. He/She is responsible for any tax liability resulting from the reissue transaction requested. (A principal coowner is a coowner who (1) purchased the bonds with his/her own funds or (2) received them as a gift, inheritance or legacy, or as a result of judicial proceedings, and has them reissued in coownership form, provided he/she has received no contribution in money or money's worth for designating the other person as coowner on the bonds.)

The interest will be reported to the Internal Revenue Service, and a 1099-INT will be generated for the social security number specified above.

6. SIGNATURES

Under penalty of perjury, I, the undersigned grantor (creator) of the trust, certify that the above taxpayer identification number assigned to the trust is correct. If Series HH/H bonds are involved, I certify that I am not subject to backup withholding either (i) because I have not been notified that I am subject to backup withholding (as a result of a failure to report all interest or dividends), or (ii) because I have been notified by the Internal Revenue Service that I am no longer subject to backup withholding. I further certify that the trust estate is not subject to backup withholding for one of the preceding reasons. If the trust was created by some person other than the owner or coowners, the trustee must furnish an IRS Form W-9. (See "ADDITIONAL REQUIREMENTS FOR REISSUE OF SERIES HH/H BONDS" in the instructions.)

You must wait until you are in the presence of a certifying officer to sign this form.

Sign Here: => _____ (Signature of Owner or Principal Coowner) _____ (Print Name)

Home Address: _____ (Number and Street or Rural Route) _____ (Social Security Number)
_____ (City) (State) (ZIP Code) _____ (Daytime Telephone Number)

Sign Here: => _____ (Signature of Coowner or Beneficiary) _____ (Print Name)

Home Address: _____ (Number and Street or Rural Route) _____ (Social Security Number)
_____ (City) (State) (ZIP Code) _____ (Daytime Telephone Number)

Certifying Officer - You must complete the certification and affix your stamp or seal.

I CERTIFY that _____, whose identity is known or was proven to me, personally appeared before me this _____ day of _____, (Month) (Year), at _____ (City) (State), and signed this form.

(OFFICIAL STAMP OR SEAL)

(Signature and title of certifying officer)

(Street address)

(City) (State) (ZIP Code)

I CERTIFY that _____, whose identity is known or was proven to me, personally appeared before me this _____ day of _____, (Month) (Year), at _____ (City) (State), and signed this form.

(OFFICIAL STAMP OR SEAL)

(Signature and title of certifying officer)

(Street address)

(City) (State) (ZIP Code)

PRIVACY ACT AND PAPERWORK REDUCTION ACT NOTICE

The collection of the information you are requested to provide on this form is authorized by 31 U.S.C. CH. 31 relating to the public debt of the United States. The furnishing of a social security number, if requested, is also required by Section 6109 of the Internal Revenue Code (26 U.S.C. 6109). The purpose of requesting the information is to enable the Bureau of the Public Debt and its agents to issue securities, process transactions, make payments, identify owners and their accounts, and provide reports to the Internal Revenue Service. Information concerning securities holdings and transactions is considered confidential under Treasury regulations (31 CFR, Part 323) and the Privacy Act. We estimate it will take you about 15 minutes to complete this form. However, you are not required to provide information requested unless a valid OMB control number is displayed on the form. Any comments or suggestions regarding this form should be sent to the Bureau of the Public Debt, Forms Management Officer, Parkersburg, WV 26106-1328. DO NOT SEND completed form to the above address; send to correct address shown in "WHERE TO SEND" in the instructions.

INSTRUCTIONS

USE OF FORM – Complete this form to reissue United States Savings Bonds to a personal trust created by:

- a. The owner, both coowners, or either coowner.
- b. Some other person, provided a person named in a. is a beneficiary of the trust.
- c. For Series EE/E bonds or Series HH/H bonds, some other person, provided a beneficiary of the trust is related to a person named in a. by blood (including legal adoption) or marriage.

"Personal trust" as used in this form is a trust established by natural persons in their own right for the benefit of themselves or other natural persons in whole or in part, and common trust funds comprised in whole or in part of such estates. A bank, trust company, or other financial institution, appointed as trustee of a personal trust, should submit PD F 1455 with this form if the bonds are to be reissued in its name as trustee of its common trust fund.

This form should not be completed by a person under any legal disability, except for a minor of sufficient competency to sign the request and to understand the nature of the transaction.

COMPLETION OF FORM – Print clearly in ink or type all information requested. *If more space is needed for any item, use a plain sheet of paper and attach it to this form.*

ITEM 1. DESCRIPTION OF BONDS – Fill in the total face amount of the bonds for which reissue is being requested. Fully describe the bonds in their present form of registration.

ITEM 2. TRUST INFORMATION – Provide the taxpayer identification number assigned to the trust, the name of the grantor, the name of the trustee, the date the trust was created, and the name of any beneficiary of the trust (if the trust is an FBO trust). If more than one grantor or trustee, list all. This information will be used to ensure that the new bond inscription contains all appropriate information required by the governing regulations.

ITEM 3. NEW BOND INSCRIPTION

- ✓ Provide the Social Security Number or Employer Identification Number assigned to the trust.
- ✓ Show the name of the trustee, the name of the grantor, and the date the trust was created. If more than one trustee or grantor, list all. Show the name of any beneficiary(ies) of the trust (if the trust is an FBO trust). (Sample Registrations: "Tenth National Bank, trustee under agreement with Paul E. White, dated 2/1/02"; "Carl A. Black and Henry B. Green, trustees under agreement with Paul E. White, dated 2/1/02"; or "Paul E. White, trustee under declaration of trust dated 2/1/02 FBO Henry B. Green.")
- ✓ Show the mailing address for the trust. The bonds will be delivered to this address unless you provide different mailing instructions under "Delivery Instructions."
- ✓ Insert delivery instructions, if you don't want the bonds mailed to the address shown for the trust. Provide the name and address of the person or institution you want to receive them.

ITEM 4. TAX LIABILITY NOTICE – Carefully read this section before completing Item 5.

ITEM 5. TAX LIABILITY STATEMENT – After reading the TAX LIABILITY NOTICE in Item 4, you must mark box a. or b. in Item 5. Mark box a. if you will be treated as the owner of the portion of the trust represented by the tax-deferred accumulated interest on the bonds being reissued. Mark box b. if you will NOT be treated as owner of the portion of the trust represented by the tax-deferred accumulated interest on the bonds being reissued. "Interest" includes tax-deferred interest represented by tax legends on HH/H bonds, as well as interest earned on EE/E or I bonds from the issue date until the date of reissue.

ITEM 6. SIGNATURES – The completed form must be signed by the owner or both coowners. If the securities are Series E or H bonds, any beneficiary (POD) named on the securities must also sign the form. **If any person whose signature is required is deceased, submit proof of his/her death, in the form of a certified copy of the death certificate.**

Each person whose signature is required must sign the form in ink, print his/her name, and provide his/her home address, social security number, and daytime telephone number. Each signature must be certified (see **CERTIFICATION** below).

CERTIFICATION – Each person whose signature is required must appear before and establish identification to the satisfaction of an authorized certifying officer. The signatures to the form must be signed in the officer's presence. The certifying officer must affix the seal or stamp, which is used when certifying requests for payment. Authorized certifying officers are available at financial institutions, including credit unions, in the United States. For a list of such officers, see Department of the Treasury Circulars, No 530, and Public Debt Series, Nos. 3-80 and 2-98.

ADDITIONAL REQUIREMENTS FOR REISSUE OF SERIES HH/H BONDS:

- If a grantor (creator) of the trust who signs this form has been notified by the Internal Revenue Service (IRS) that he or she is subject to backup withholding or if the IRS has notified appropriate persons that the trust estate is subject to backup withholding, the applicable statements immediately above the signature line to the effect that the owner, principal coowner, or trust is not subject to backup withholding should be crossed out. If the trust was created by some person other than the owner or coowners, the trustee must complete an IRS Form W-9 and submit it with this request for reissue. Forms W-9 are available at financial institutions in the United States and Internal Revenue Offices. These forms can also be found on the IRS website at the address www.irs.gov.
- The furnishing of Direct Deposit information is a condition of reissue of Series HH bonds bearing issue dates of October 1989 and thereafter. A Direct Deposit form, PD F 5396 or SF 1199A, must be completed for Series HH bonds dated October 1989 and thereafter which are submitted for reissue. The Direct Deposit form must be completed by a trustee providing the appropriate information for direct deposit of the semiannual interest payments. Forms SF 1199A are available at financial institutions in the United States. PD F 5396 is available for download on the Internet using the "forms" link at the address www.treasurydirect.gov. The financial institution designated to receive the payment can assist in the completion of the Direct Deposit form.

ADDITIONAL EVIDENCE – We reserve the right in any particular case to require the submission of additional evidence.

WHERE TO SEND – Send the PD F 1851 and the bonds, as well as any other appropriate forms and evidence, to the Department of the Treasury, Bureau of the Public Debt, PO Box 7012, Parkersburg, WV 26106-7012.

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/Appendixes/APPENDIX 36 Claim for Reassessment Exclusion for Transfer Between Parent and Child

APPENDIX 36

Claim for Reassessment Exclusion for Transfer Between Parent and Child



**CLAIM FOR REASSESSMENT EXCLUSION FOR
TRANSFER BETWEEN PARENT AND CHILD**

NAME AND MAILING ADDRESS

(Make necessary corrections to the printed name and mailing address.)

A processing fee of no more than \$175 may be charged for claims filed untimely. The fee will apply if a claim is filed more than 60 days after the date of a second notice of potential eligibility has been sent by the county assessor.

A. PROPERTY

ASSESSOR'S PARCEL NUMBER		
PROPERTY ADDRESS		CITY
RECORDER'S DOCUMENT NUMBER		DATE OF PURCHASE OR TRANSFER
PROBATE NUMBER <i>(if applicable)</i>	DATE OF DEATH <i>(if applicable)</i>	DATE OF DECREE OF DISTRIBUTION <i>(if applicable)</i>

The disclosure of social security numbers is mandatory as required by Revenue and Taxation Code section 63.1. [See Title 42 United States Code, section 405(c)(2)(C)(i) which authorizes the use of social security numbers for identification purposes in the administration of any tax.] A foreign national who cannot obtain a social security number may provide a tax identification number issued by the Internal Revenue Service. The numbers are used by the Assessor and the state to monitor the exclusion limit.

B. TRANSFEROR(S)/SELLER(S) *(additional transferors please complete "B" on the reverse)*

1. Print full name(s) of transferor(s) _____
2. Social security number(s) _____
3. Family relationship(s) to transferee(s) _____
If adopted, age at time of adoption _____
4. Was this property the transferor's principal residence? Yes No
If **yes**, please check which of the following exemptions was granted or was eligible to be granted on this property:
 Homeowners' Exemption Disabled Veterans' Exemption
5. Have there been other properties that qualified for this exclusion? Yes No
If **yes**, please attach a list of all previous transfers that qualified for this exclusion. (This list should include for each property: the County, Assessor's parcel number, address, date of transfer, names of all the transferees/buyers, and family relationship. Transferor's principal residence must be identified.)
6. Was only a partial interest in the property transferred? Yes No If **yes**, percentage transferred _____ %
7. Was this property owned in joint tenancy? Yes No
8. If the transfer was through the medium of a trust, you must attach a copy of the trust.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true and correct to the best of my knowledge and that I am the parent or child (or transferor's legal representative) of the transferees listed in Section C. I knowingly am granting this exclusion and will not file a claim to transfer the base year value of my principal residence under Revenue and Taxation Code section 69.5.

SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	DATE
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	DATE
MAILING ADDRESS	DAYTIME PHONE NUMBER ()
CITY, STATE, ZIP	E-MAIL ADDRESS

(Please complete applicable information on reverse side.)

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

C. TRANSFEREE(S)/BUYER(S) (additional transferees please complete "C" below)

1. Print full name(s) of transferee(s) _____
2. Family relationship(s) to transferor(s) _____
 If adopted, age at time of adoption _____
 If stepparent/stepchild relationship is involved, was parent still married to or in a registered domestic partnership (registered means registered with the California Secretary of State) with stepparent on the date of purchase or transfer? Yes No
 If no, was the marriage or registered domestic partnership terminated by: Death Divorce/Termination of partnership
 If terminated by death, had the surviving stepparent remarried or entered into a registered domestic partnership as of the date of purchase or transfer? Yes No
 If in-law relationship is involved, was the son-in-law or daughter-in-law still married to or in a registered domestic partnership with the daughter or son on the date of purchase or transfer? Yes No
 If no, was the marriage or registered domestic partnership terminated by: Death Divorce/Termination of partnership
 If terminated by death, had the surviving son-in-law or daughter-in-law remarried or entered into a registered domestic partnership as of the date of purchase or transfer? Yes No
3. ALLOCATION OF EXCLUSION (If the full cash value of the real property transferred exceeds the one million dollar value exclusion, the transferee must specify on an attachment to this claim the amount and allocation of the exclusion that is being sought.)

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true and correct to the best of my knowledge and that I am the parent or child (or transferee's legal representative) of the transferors listed in Section B; and that all of the transferees are eligible transferees within the meaning of section 63.1 of the Revenue and Taxation Code.

SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE ▶	DATE
SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE ▶	DATE
MAILING ADDRESS	DAYTIME PHONE NUMBER ()
CITY, STATE, ZIP	E-MAIL ADDRESS

Note: The Assessor may contact you for additional information.

B. ADDITIONAL TRANSFEROR(S)/SELLER(S) (continued)

NAME	SOCIAL SECURITY NUMBER	SIGNATURE	RELATIONSHIP

C. ADDITIONAL TRANSFEREE(S)/BUYER(S) (continued)

NAME	RELATIONSHIP

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/Appendixes/APPENDIX 37 Claim for Reassessment Exclusion for Transfer From Grandparent to Grandchild

APPENDIX 37

Claim for Reassessment Exclusion for Transfer From Grandparent to Grandchild



**CLAIM FOR REASSESSMENT EXCLUSION FOR
TRANSFER FROM GRANDPARENT TO GRANDCHILD**

NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address.)

A processing fee of no more than \$175 may be charged for claims filed untimely. The fee will apply if a claim is filed more than 60 days after the date of a second notice of potential eligibility has been sent by the county assessor.

A. PROPERTY

ASSESSOR'S PARCEL NUMBER	PROPERTY ADDRESS
DATE OF PURCHASE OR TRANSFER	RECORDER'S DOCUMENT NUMBER
DATE OF DEATH OF GRANDPARENT <i>(if applicable)</i>	PROBATE NUMBER <i>(if applicable)</i>

The disclosure of social security numbers is mandatory as required by Revenue and Taxation Code section 63.1. [See Title 42 United States Code, section 405(c)(2)(C)(i) which authorizes the use of social security numbers for identification purposes in the administration of any tax.] A foreign national who cannot obtain a social security number may provide a tax identification number issued by the Internal Revenue Service. The numbers are used by the Assessor and the state to monitor the exclusion limit.

B. TRANSFEROR(S)/SELLER(S) (GRANDPARENTS)

- Print full name(s) of transferor(s) _____
- Was this property the principal residence of the transferor? Yes No
If yes, please check which one of the following exemptions was granted or was eligible to be granted on this property:
 Homeowners' Exemption Disabled Veterans' Exemption
- Was real property other than the principal residence of the transferor transferred? Yes No
- Was only a partial interest in the property transferred? Yes No
- Did you own this property as a joint tenant? Yes No
- If the transfer was through the medium of a trust, you must attach a copy of the trust.
- Print name(s) of child(ren) of transferor(s)/seller(s) who is(are) the parent(s) of transferee(s) (grandchild):

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and any accompanying statements are true and correct to the best of my knowledge and that I am the grandparent (or their legal representative) of the transferees listed in Section C. I knowingly am granting this exclusion and will not file a claim to transfer the base year value of my principal residence under Revenue and Taxation Code section 69.5.

SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	DATE
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	DATE
MAILING ADDRESS	DAYTIME PHONE NUMBER ()
CITY, STATE, ZIP	E-MAIL ADDRESS

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

C. TRANSFEREE(S)/BUYER(S) (GRANDCHILD) (additional transferees please complete "C" below)

1. Print full name(s) of transferee(s) _____

Family relationship(s) to transferor(s) _____

If adopted, age at time of adoption _____ Adopted by whom? _____

2. Parent: Name of direct descendent of grandparent (son or daughter) _____

Date of death of direct descendent _____

(Direct descendent must be deceased in order to qualify for this exclusion. Please provide death certificate.)

Social security number of direct descendent: _____

a. Was deceased parent married or in a registered domestic partnership (registered means registered with the California Secretary of State) as of the date of death? Yes No

b. Is the spouse or registered domestic partner of the deceased parent a (check one):

Parent of the grandchild (go to question c).

Stepparent of the grandchild (a stepparent to the grandchild need not be deceased in meeting the condition that "all of the parents" of the grandchild must be deceased) (go to question 3).

c. Had surviving spouse/partner remarried or entered into a registered domestic partnership as of the date of purchase or transfer?

Yes No

If yes, date of marriage or registration of the domestic partnership must have occurred prior to the date of purchase or transfer to qualify for exclusion. Date of marriage/partnership registration: _____ (Please provide marriage or partnership certificate.)

If no, surviving spouse/partner is still considered a child of grandparents and must also be deceased prior to the purchase or transfer to qualify for exclusion. Date of death _____ (Please provide death certificate.)

3. Did transferee receive a principal residence from parents? (If transferee has already received an excludable principal residence, or interest therein, from parents, then the purchase or transfer of a principal residence from grandparents will not be excluded as a principal residence but will be applied toward the one million dollar (\$1,000,000) full cash value limit exclusion of other real property received from parents.)

Yes No

If yes: County: _____ Assessor's Parcel Number: _____

4. Did transferee receive real property other than a principal residence from deceased parent who is a direct descendent of grandparents? (If transferee has already received an excludable principal residence, or interest therein, from parents, then the purchase or transfer of a principal residence from grandparents will not be excluded as a principal residence but will be applied toward the one million dollar (\$1,000,000) full cash value limit exclusion of other real property received from deceased parents.) Yes No

If yes, attach list of all previous transfers (include for each property: the county, Assessor's parcel number, situs address, date of transfer, names of all transferees, and the family relationship).

Note: The Assessor may require additional legal documentation to support the above answers.

ADDITIONAL TRANSFEREE(S)/BUYER(S) (GRANDCHILD) (continued)

NAME	RELATIONSHIP

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and any accompanying statements are true and correct to the best of my knowledge and that I am the grandchild (or their legal representative) of the transferors listed in Section B. I certify that all my parents who qualify as children of my transferor grandparents are deceased as of the date of transfer or purchase, and that all of the transferees are eligible transferees within the meaning of section 63.1 of the Revenue and Taxation Code.

SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE	DATE
MAILING ADDRESS	DAYTIME PHONE NUMBER ()
CITY, STATE, ZIP	E-MAIL ADDRESS

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/Appendixes/APPENDIX 38 Affidavit--
Surviving Spouse Succeeding to Title to Community Property by Right of Survivorship

APPENDIX 38

Affidavit—Surviving Spouse Succeeding to Title to Community Property by Right of Survivorship

RECORDING REQUESTED BY

— *[name and address]* —

AND WHEN RECORDED MAIL TO

— *[name and address]* —

Space above line for recorder's use

AFFIDAVIT—SURVIVING SPOUSE SUCCEEDING TO TITLE
TO COMMUNITY PROPERTY BY RIGHT OF SURVIVORSHIP

State of California)
) ss.
County of San Mateo)

— *[Name]* —, of legal age, being first duly sworn, deposes and says:

That — *[name]* —, the decedent mentioned in the attached certified copy of Certificate of Death, is the same person as named as one of the parties in that certain — *[Community Property with Right of Survivorship Deed]* —, dated — *[date]* —, executed by — *[name(s)]* — to — *[name(s)]* —, husband and wife as community property with right of survivorship, recorded as Instrument No. — *[number]* —, on — *[date]* —, in Book _____, page _____, of Official Records of — *[name]* — County, California, covering the following described property situated in the City of — *[name]* —, County of — *[name]* —, State of California:

[add property description, e.g., Lot 4 in Block 6 as shown on that certain map of tract No. 1567 "MEADOW RANCH UNIT NO. 6," which map was filed for record in the Office of the Recorder of the County of San Mateo, State of California on October 3, 1955, in Book 64 of Maps, at page 15.]

APN: _____

Property Address: _____

Date: _____ — *[Signature]* —
— *[Typed name]* —

STATE OF CALIFORNIA)
) ss
COUNTY OF — *[Name of county]* —)

Subscribed and sworn to (or affirmed) before me on this — *[number]* — day of — *[month]* —, 20__ , by — *[name(s)]* —, proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me.

WITNESS my hand and official seal.

—[*Signature of officer*]—

[*Officer's seal*]

NOTE TO USER: Attach a certified copy of the Certificate of Death.

© **The Regents of the University of California**

Source: Estate Planning/Transferring Property Without Probate (Action Guide)/TABLE OF STATUTES, REGULATIONS, AND RULES

TABLE OF STATUTES, REGULATIONS, AND RULES

CALIFORNIA

Statutes

BUSINESS AND PROFESSIONS CODE

§6148: [Step 7](#)

CIVIL CODE

§682.1: [Steps 2, 9, 20](#), [Glossary](#)

§682.1(a): [Step 12](#)

§683: [Glossary](#)

§683.1: [Steps 21, 38](#)

§687: [Glossary](#)

§953-954: [Glossary](#)

§2400: [Glossary](#)

CODE OF CIVIL PROCEDURE

§1013a: [Step 42](#)

§413.30: [Steps 10, 42](#)

CORPORATIONS CODE

§15900-15912.07: [Step 2](#)

FAMILY CODE

§297: [Glossary](#)

§297-299.6: [Step 9](#), [Glossary](#)

§297.5: [Steps 4, 10, 16, 33](#)

§297.5(a): [Step 2](#)

§297.5(b): [Step 2](#)

§297.5(c): [Steps 2, 9](#)

§299: [Glossary](#)

§299.2: [Glossary](#)

§299.3: [Steps 2, 10](#)

§852: [Steps 9, 20, 27](#)

§910-916: [Step 9](#)

GOVERNMENT CODE

§22821.2(a): [App 10](#)

§70626(b)(9): [Step 43](#)

§70655: [Step 10](#)

HEALTH AND SAFETY CODE

§18000: [Step 22](#)

§18007: [Step 22](#)

§18008: [Step 22](#)

§18010: [Step 22](#)

§18075-18075.55: [Step 22](#)

§18080: [Step 30](#)

§18080.7: [Steps 23, 26](#)

§18102: [Steps 23, 26, 32](#)

§18102.5: [Step 25](#)

PROBATE CODE

§24: [Glossary](#)

§28: [Glossary](#)

§32: [Glossary](#)

§34: [Glossary](#)

§37: [Glossary](#)

§44: [Step 10, Glossary](#)

§52(a): [Glossary](#)

§58: [Glossary](#)

§66: [Glossary](#)

§78: [Steps 2, 9, 16, Glossary](#)

§80: [Glossary](#)

§200-204: [Steps 14, 16, 20](#)

§203(c): [Step 20](#)

§215: [Step 6](#)

§331: [Steps 21, 38](#)

§1000-1050: [Steps 10, 42](#)

§1200-1265: [Step 42](#)

§1215: [Steps 6, 10](#)

§1216: [Step 43](#)

§1220: [Step 10](#)

§1250: [Step 10](#)

§1261: [Step 42](#)

§3900-3925: [Step 13](#)

§3918: [Step 37](#)

§3918(b): [Step 37](#)

§3918(d): [Step 37](#)

§3918(f): [Step 37](#)

§3920(c): [Step 37](#)

§4000-4948: [Glossary](#)

§5000: [Step 2](#)

§5000(a): [Step 34](#)

§5100-5407: [Step 33](#)

§5130: [Step 16](#)

§5136: [Step 16](#)

§5139-5142: [Glossary](#)

§5140: [Step 16](#)

§5302: [Step 2](#)

§5302(b)(1): [Step 16](#)

§5302(b)(2): [Step 16](#)

§5500-5512: [Steps 2, 33](#)

§5502: [Step 33](#)

§5505: [Steps 2, 33](#)

§5507: [Step 33](#)

§5510: [Step 33](#)

§5600: [Steps 2, 16](#)

§5600-5604: [Steps 2, 34](#)

§5600(a): [Step 2](#)

§5600(b): [Step 2](#)

§5600(c): [Steps 2, 35](#)

§5600(e): [Steps 2, 34-35](#)

§5601: [Step 2](#)

Comment: [Step 2](#)

§5601(a): [Steps 2, 9, 16](#)

§5601(b): [Steps 2, 9, 16](#)

§5601(d): [Step 2](#)

§5604(a)-(b): [Step 2](#)

§5604(c): [Step 2](#)

§6203: [Glossary](#)

§6400-6414: [Steps 10, 42, Glossary](#)

§6401: [Step 2](#)

§6401-6402: [Glossary](#)

§7000-12591: [Step 1](#)

§7051: [Steps 10, 42-43](#)

§7052: [Steps 10, 42-43](#)

§8000-12591: [Step 4](#)

§8000(a): [Step 5](#)

§8440: [Glossary](#)

§8460: [Glossary](#)

§8540-8547: [Step 5](#)

§8800-8980: [Step 8](#)

§8901: [Step 8](#)

§8902: [Step 8](#)

§8961: [Step 8](#)

§8961(a): [Steps 42-43](#)

§8963: [Steps 8, 42-43](#)

§9000-9054: [Step 9](#)

§9000-9399: [Step 5](#)

§9050: [Step 3](#)

§9100: [Step 5](#)

§9202: [Step 6](#)

§9392: [Step 5](#)

§10810: [Step 7](#)

§12503: [Glossary](#)

§12507: [Glossary](#)

§12570-12573: Step 13

§13000-13210: Step 2

§13006: Step 14, Glossary, App 15

§13050: Steps 2, 8, 14, App 15

§13050(a)(1): Step 2

§13050(b): Step 2

§13050(c)(1): Step 2

§13050(c)(2): Step 2

§13051: Step 14, App 15

§13051(a): Step 13

§13051(b): Step 13

§13051(c): Step 13

§13051(e): Step 13

§13100: Steps 2, 17-18, 26, 33, 36

§13100-13115: Step 16

§13100-13116: Step 2

§13101: Steps 13-14, 36

§13101(d): Step 14

§13101(e): Step 14

§13102(a): Step 14

§13102(b): Step 14

§13103: Step 8

§13104: Step 14, Glossary

§13104(a): Step 14

§13104(d): Steps 14, 18

§13104(e): Steps 11, 14, App 10, App 15

§13105(a)(1): Step 15

§13105(a)(2): Step 15

§13105(b): Step 15

§13106: Steps 14-15

§13106.5: Steps 15, 41, 43

§13106.5(b): Step 15

§13106.5(c)-(d): Step 15

§13107: Step 15

§13107.5: Step 13

§13108: Steps 3, 33, 38

§13108(a): Step 3

§13108(a)-(b): Step 5

§13108(a)(2): Step 13

§13108(b): Step 3

§13109-13113: Step 5

§13110(b): Step 5

§13111(b): Step 5

§13114(a): Step 15

§13114(b): Step 15

§13115: Step 2

§13150-13157: Steps 4, 42

§13150-13158: Step 2

§13151: Steps 2, 41-42

§13152: Step 42

§13152(a)(5): Step 5

§13152(b): Steps 8, 42

§13153: Step 42

§13155: Step 41

§13156: Step 5

§13157: Step 7

§13200: Step 43

§13200-13210: Steps 2, 43

§13200(a): Step 43

§13200(a)(5): Steps 2, 8, 41

§13200(a)(7): Step 5

§13200(a)(8): Step 43

§13200(c): Step 43

§13200(f): Step 43

§13201: Step 43

§13202: Step 43

§13203(a): Step 43

§13203(b): Step 43

§13204-13208: Step 5

§13206: Step 5

§13500: Steps 2, 9

§13501(a): Step 2

§13501(b): Steps 1, 2

§13501(c): Step 2

§13502: Steps 2, 5

§13502-13503: Step 9

§13540-13541: Step 12

§13540-13542: Step 9

§13540(a): Step 12

§13540(b): Step 5

§13550: Step 9

§13550-13554: Step 5

§13552(a): Step 9

§13552(b): Step 9

§13552(c): Step 9

§13553: Step 9

§13600: Step 36

§13600-13601: Step 11

§13600-13605: App 10

§13600-13606: Steps 4, 9, 11, App 10

§13600(a): Step 11

§13600(b): Step 11

§13600(d): Steps 4, 9, 11, 36

§13600(e): Step 11

§13601(a): Step 11

§13601(b): Step 11

§13601(c): Step 11

§13602: Step 11

§13603: Step 11

§13604: Step 11

§13605: Step 5

§13650: Step 10

§13650-13660: Steps 4, 9

§13650(a): Step 10

§13651: Step 10

§13651(c): Step 10

§13652: Step 10

§13653: Step 10

§13654: Step 10

§13655(a): Step 10

§13656: Step 10

§13656(b): Step 10

§13658: Steps 5, 8

§13659: Steps 8, 10

§13660: Step 7

REVENUE AND TAX CODE

§50: Steps 20, 40

§62(p): Step 40

§62(p)(2): Step 40

§63.1: Steps 20, 40

§63.1(a)(2): Step 40

§63.1(a)(3)(B): Step 40

§63.1(c)(2): Step 40

§63.1(c)(3): Step 40

§63.1(e)(1)(B): Step 40

§63.1(e)(1)(C): Step 40

§63.1(e)(2): Step 40

§63.1(e)(4): Step 40

§63.1(j): Step 40

§63(b): Steps 20, 40

§65: Step 20

§75.11: Step 40

§90: Step 40

§480: Steps 20, 40, 43

§480.3: Steps 20, 40, 43

§480(b): Steps 20, 40

§6282: Step 24

§6285(a): Step 24

§18505.6: Step 39

§18505(d): Step 6

§18505(f): Step 6

§18521: Step 39

VEHICLE CODE

§4000: Step 22

§4000.1(d)(2): Steps 24, 27-28

§4150.5: Step 23

§4150.5(a): Steps 23, 27

§4150.5(c): Step 23

§4150.7: Step 23

§4150.7(a): Step 23

§4910.5(f): Step 29

§5600.5: Steps 23, 30

§5910: Steps 23, 26, 28

§5910.5: Steps 23, 26, 28

§5910.5(i): Step 28

§5910(b)(2): Step 28

§6300: Steps 23, 26

§9840: Step 22

§9852.5: Step 30

§9916: Step 28

§9916.5: Steps 23, 28

§9916.5(f): Step 29

§9916.5(i): [Step 28](#)

§9916(a): [Step 26](#)

§38000: [Step 22](#)

§38012: [Step 22](#)

§38045: [Step 30](#)

WELFARE AND INSTITUTIONS CODE

§14009.5: [Step 6](#)

ACTS BY POPULAR NAME

California Uniform Transfers to Minors Act (CUTMA): [Steps 13, 37](#)

Proposition 58: [Step 20](#)

Uniform TOD Security Registration Act: [Step 33](#)

Rules

CALIFORNIA RULES OF COURT

7.301: [Step 10](#)

Letter

STATE BOARD OF EQUALIZATION LETTER TO ASSESSORS

2010/038 (Aug. 11, 2010): [Steps 20, 40](#)

UNITED STATES

Statutes

INTERNAL REVENUE CODE

§1014: [Steps 8-9, 20](#)

§1014(b)(6): [Step 10](#)

§1022: [Steps 8-9, 20](#)

§2010(c): [Step 34](#)

§2210: [Step 34](#)

§6012: [Step 39](#)

§6012(a): [Step 6](#)

§6012(a)(3): [Step 39](#)

§6012(a)(5): [Step 39](#)

§6012(b)(1): [Step 39](#)

§6013: [Step 39](#)

§6017: [Step 39](#)

ACTS BY POPULAR NAME

Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA-2001): [Steps 8-9, 34](#)

Employee Retirement Income Security Act (ERISA): [Steps 2, 35](#)

SESSION LAWS

Pub L 107-16, 115 Stat 38: [Steps 8-9, 34](#)

Regulations

CODE OF FEDERAL REGULATIONS

Title 29

§2510.3-3: [Step 35](#)

§2510.3-2(d): [Step 35](#)

Title 31

Pt 10: [Step 6](#)

§10.35: [Step 6](#)

Rulings

REVENUE RULING

Rev Rul 73-366: [Step 39](#)

IRS

CHIEF COUNSEL ADVISORY

201021050: [Step 39](#)

LETTER RULING

201021048: [Steps 10, 39](#)

© The Regents of the University of California

TABLE OF CASES

C

Cecconi v Cecconi (In re Cecconi) (Bankr ND Cal 2007) 366 BR 83: [Step 20](#)

E

Egelhoff v Egelhoff (2001) 532 US 141, 149 L Ed 2d 264, 121 S Ct 1322: [Steps 2, 35](#)

Estate of Bibb (2001) 87 CA4th 461, 104 CR2d 415: [Steps 20, 27](#)

Estate of Bonanno (2008) 165 CA4th 7, 80 CR3d 560: [Step 10](#)

Estate of Burnett (1941) 47 CA2d 464, 118 P2d 298: [Step 34](#)

L

Life Ins. Co. of N. Am. v Ortiz (9th Cir 2008) 535 F3d 990: [Step 2](#)

© **The Regents of the University of California**