

CALIFORNIA INHERITANCE AND GIFT TAX RATES

Relationship	Date Effective	up to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$200,000	\$200,000 to \$250,000	\$250,000 to \$300,000	\$300,000 to \$400,000	\$400,000 to \$500,000	\$500,000 to \$1,000,000
Class A. Husband, wife, lineal issue, lineal ancestor, adopted or mutually acknowledged child, lineal issue of an adopted or mutually acknowledged child----	7/1/05- 7/1/11	1%	1.50%	2%	2.50%	2.50%	2.50%	2.50%	2.50%	3%
	7/1/11- 8/10/13	1%	2%	3%	4%	4%	4%	4%	4%	5%
	8/10/13-8/8/15	1%	2%	3%	4%	4%	5%	5%	5%	7.50%
	8/8/15-8/2/21	1%	2%	4%	7%	10%	10%	10%	10%	12%
	8/2/21-8/14/29	1%	2%	4%	7%	10%	10%	10%	10%	12%
	8/14-20- {wife	----	----	4%	6%	7%	7%	8%	8%	8%
	10/25/33- {others	1%	2%	4%	7%	9%	9%	9%	9%	10%
	10/25/33- {wife	----	2%	4%	6%	7%	7%	8%	8%	8%
	6/25/33-{others	1%	2%	4%	7%	9%	9%	9%	9%	10%
	6/25/33- 6/24/59	2%	3%	4%	7%	9%	9%	9%	9%	10%
	6/24/59- 9/15/61	2%	3%	4%	7%	9%	9%	9%	9%	10%
	9/15/61- 7/29/67(7pm)	2%	3%	4%	7%	9%	9%	9%	9%	10%
	7/29/67(7pm)-present	3%	4%	6%	8%	10%	10%	12%	14%	14%
Class B. Brother, sister descendant of brother or sister, wife or widow of son, husband or widower of daughter-----	7/1/05-7/1/11	1.50%	2.25%	3%	3.75%	3.75%	3.75%	3.75%	3.75%	4.50%
	7/1/11-8/10/13	2%	4%	6%	8%	8%	8%	8%	8%	10%
	8/10/13-8/8/15	2%	4%	6%	8%	8%	10%	10%	10%	12.50%
	8/8/15-8/2/21	3%	6%	9%	12%	15%	15%	15%	15%	20%
	8/2/21-8/14/29	3%	6%	9%	12%	15%	15%	15%	15%	18%
	8/14/29-6/25/35	3%	6%	9%	12%	12%	12%	12%	12%	12%
	6/25/33- 6/24/59	5%	7%	10%	12%	12%	12%	14%	14%	15%
	6/24/59- 9/15/61	5%	7%	10%	12%	12%	12%	14%	14%	15%
	9/15/61- 7/29/67(7pm)	6%	10%	13%	15%	15%	15%	17%	17%	18%
	7/29/67(7pm)-present	6%	10%	12%	14%	16%	16%	18%	20%	20%
Class C. Uncle, aunt, descendant of uncle or aunt-----	7/1/05-7/1/11	3%	4.50%	6%	7.50%	7.50%	7.50%	7.50%	7.50%	9%
	7/1/11-8/10/13	3%	6%	9%	12%	12%	12%	12%	12%	15%
	8/10/13-8/8/15	3%	6%	9%	12%	12%	15%	15%	15%	17.50%
	8/8/15-8/2/21	4%	8%	10%	15%	20%	20%	20%	20%	25%
	8/2/21-8/14/29	4%	8%	10%	15%	20%	20%	20%	20%	20%
	8/14/29-6/25/35	4%	8%	10%	12%	12%	12%	12%	12%	12%
	6/25/33- 6/24/59	6%	9%	12%	12%	12%	12%	15%	15%	15%
	6/24/59- 9/15/61	7%	12%	15%	15%	15%	15%	18%	18%	18%
	9/15/61- 7/29/67(7pm)	7%	12%	15%	15%	15%	15%	18%	8%	18%
	7/29/67(7pm)-present	4%	14%	16%	18%	20%	20%	22%	24%	24%
Class D. Grand Uncle, grand aunt, descendant of grand uncle or grand aunt-----	7/1/05-7/1/11	4%	6%	8%	10%	10%	10%	10%	10%	12%
	7/1/11-8/10/13	4%	8%	12%	16%	16%	16%	16%	16%	20%
	8/10/13-8/8/15	4%	8%	12%	16%	16%	20%	20%	20%	22.50%
	8/8/15-8/2/21	5%	10%	15%	20%	25%	25%	25%	25%	30%
	8/2/21-8/14/29	5%	10%	15%	20%	20%	20%	20%	20%	20%
	8/14/29-6/25/35	5%	10%	12%	12%	12%	12%	12%	12%	12%
	6/25/33- 6/24/59	7%	10%	12%	102%	12%	12%	15%	15%	16%
	6/24/59- 9/15/61	10%	15%	18%	18%	18%	18%	22%	22%	24%
Class C*	9/15/61- 7/29/67(7pm)	10%	15%	18%	18%	18%	18%	22%	22%	24%
	7/29/67(7pm)-present	10%	14%	16%	18%	20%	20%	22%	24%	24%
Class D. Any person not mentioned above. Includes strangers in blood or organizations or any kind-----	7/1/05-7/1/11	5%	7.50%	10%	12.50%	12.50%	12.50%	12.50%	12.50%	15%
	7/1/11-8/10/13	5%	10%	15%	20%	20%	20%	20%	20%	25%
	8/10/13-8/8/15	5%	10%	15%	20%	20%	25%	25%	25%	27.50%
	8/8/15-8/2/21	5%	10%	15%	20%	25%	25%	25%	25%	30%
	8/2/21-8/14/29	5%	10%	15%	20%	20%	20%	20%	20%	20%
	8/14/29-6/25/35	5%	10%	12%	12%	12%	12%	12%	12%	12%
	6/25/33- 6/24/59	7%	10%	12%	12%	12%	12%	15%	15%	16%
	6/24/59- 9/15/61	10%	15%	18%	18%	18%	18%	22%	22%	24%
9/15/61- 7/29/67(7pm)	10%	15%	18%	18%	18%	18%	22%	22%	24%	

CALIFORNIA INHERITANCE AND GIFT TAX—RATES AND EXEMPTIONS

Effective as to {decedents dying} between 12:01 a.m., September 15, 1961, and 7:00 p.m., July 29, 1967
 {gifts made}

CLASSIFICATION		EXEMPTION	Rate of tax on amount left after deducting exemption from \$25,000.00	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$200,000	\$200,000 to \$300,000	\$300,000 to \$500,000	Over \$500,000
Husband or Wife	Decedent's Separate Property only ²	One-half of Separate property ³ Plus \$5,000.00	2%	3%	4%	7%	9%	9%	10%
Minor Child (Includes Adopted)	12,000.00								
Adult Child, Grandchild, Parent, Grandparent (Relationship may be by Blood or Adoption) Mutually Acknowledged Child Descendant of Mutually Acknowledged Child	5,000.00								
Brother, Sister (Excludes Brothers- and Sisters-in-law) Descendant of Brother or Sister (Includes Descendant by Adoption or Acknowledgment) Wife or Widow of Son, Husband or Widower of Daughter	2,000.00	6%	10%	13%	15%	15%	17%	18%	
Uncle, Aunt (Excludes Uncle or Aunt by Marriage) Descendant of Uncle or Aunt (Includes Descendant by Adoption or Acknowledgment)	500.00	7%	12%	15%	15%	15%	18%	18%	
Strangers in Blood and Relationships not Specified Above	50.00	10%	15%	18%	18%	18%	22%	24%	

¹ GIFT TAX ANNUAL EXEMPTION. Value of \$4,000 transferred to each donee in any calendar year is excluded from tax unless transfer is of a future interest.

² Community property. See note on reverse side.

³ MARITAL EXEMPTION. One-half of separate property is exempt only in computing inheritance tax. This exemption is not applicable to gift tax.

HOUSTON I. FLOURNOY, State Controller

T-72

CALIFORNIA INHERITANCE AND GIFT TAX—RATES AND EXEMPTIONS

Effective as to {decedents dying} after 7:00 p.m., July 29, 1967
 {gifts made}

CLASSIFICATION		EXEMPTION	Rate of tax on amount left after deducting exemption from \$25,000.00	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$200,000	\$200,000 to \$300,000	\$300,000 to \$400,000	Over \$400,000
Husband or Wife	Decedent's Separate and one-half of Quasi-community Property ²	One-half of Separate property ³ Plus \$5,000.00	3%	4%	6%	8%	10%	12%	14%
Minor Child (Includes Adopted)	12,000.00								
Adult Child, Grandchild, Parent, Grandparent (Relationship may be by Blood or Adoption) Mutually Acknowledged Child Descendant of Mutually Acknowledged Child	5,000.00								
Brother, Sister (Excludes Brothers- and Sisters-in-law) Descendant of Brother or Sister (Includes Descendant by Adoption or Acknowledgment) Wife or Widow of Son, Husband or Widower of Daughter	2,000.00	6%	10%	12%	14%	16%	18%	20%	
Strangers in Blood and Relationships not Specified Above	300.00	10%	14%	16%	18%	20%	22%	24%	

¹ GIFT TAX ANNUAL EXEMPTION. Value of \$3,000.00 transferred to each donee in any calendar year is excluded from tax unless transfer is of a future interest.

² COMMUNITY PROPERTY passing or given to a spouse is exempt from inheritance and gift tax except that (effective Sept. 17, 1965): (1) decedent's half is subject to inheritance tax to the extent that a power of appointment therein is given to the surviving spouse, and (2) decedent's half resulting from separate property conversions is treated as separate property in computing inheritance and gift tax. One-half of quasi-community property is not taxable to a surviving spouse.

³ MARITAL EXEMPTION. One-half of separate property is exempt only in computing inheritance tax. After deducting exemptions the law provides that the tax is computed on the balance at the same rates that would have been applicable had the exemptions not been allowed. Example: For an estate of \$80,000 consisting entirely of separate property going to a spouse, the total exemptions are \$45,000 (\$40,000 marital exemption of one-half separate property plus \$5,000 personal exemption of a spouse). The balance of \$35,000 (\$80,000 less \$45,000) falls within the second and third tax brackets, \$5,000 being taxable at 4% in the second tax bracket (\$45,000 exemption to \$50,000) and \$30,000 being taxable at 6% in the third tax bracket (above \$50,000, but less than \$100,000). Thus, the rates applied are the same rates that would be applicable to this balance had the exemptions not been allowed. In effect, the lower rate brackets are used up by the exemptions.

IT-72 (REV. 2-74)

CONTROLLER OF THE STATE OF CALIFORNIA

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CALIFORNIA INHERITANCE AND GIFT TAX—RATES AND EXEMPTIONS

Effective as to {decedents dying} on or after January 1, 1976
 {gifts made}

CLASSIFICATION		EXEMPTION	up to \$25,000.00	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$200,000	\$200,000 to \$300,000	\$300,000 to \$400,000	Over \$400,000
Husband or Wife	One-half of community property quasi-community property or decedent's separate property ²	60,000	—	—	Rate of tax on amount left after deducting exemption from \$100,000 6%	8%	10%	12%	14%
Minor Child (Includes Adopted)	12,000	Rate of tax on amount left after deducting exemption from \$25,000.00 3%	4%	6%	8%	10%	12%	14%	
Adult Child, Grandchild, Parent, Grandparent (Relationship may be by Blood or Adoption) Mutually Acknowledged Child Descendant of Mutually Acknowledged Child	5,000								
Brother, Sister (Excludes Brothers- and Sisters-in-law) Descendant of Brother or Sister (Includes Descendant by Adoption) Wife or Widow of Son, Husband or Widower of Daughter	2,000								6%
Strangers in Blood and Relationships not Specified Above	300	10%	14%	16%	18%	20%	22%	24%	

¹ GIFT TAX ANNUAL EXEMPTION. Value of \$3,000.00 transferred to each donee in any calendar year is excluded from tax unless transfer is of a future interest.

² The one-half exclusion of decedent's separate property does not apply if it is the result of a division of community or quasi-community property between spouses.

IT-72 (REV. 11-75)

CONTROLLER OF STATE OF CALIFORNIA

CALIFORNIA INHERITANCE TAX RATES AND EXEMPTIONS

Effective as to decedents dying on or after January 1, 1981

CLASSIFICATION	EXEMPTION	Up to \$25,000.00	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$200,000	\$200,000 to \$300,000	\$300,000 to \$400,000	Over \$400,000
Husband Wife	ALL EXEMPT *	3%	4%	6%	8%	10%	12%	14%
Minor Child ¹ (Includes adopted)	40,000	----	Rate of tax on amount left after deducting exemption from \$50,000.00 4%	6%	8%	10%	12%	14%
Adult Child, Grandchild, Parent, Grandparent (Relationship may be by Blood or Adoption) Mutually Acknowledged Child Descendant of Mutually Acknowledged Child	20,000	Rate of tax on amount left after deducting exemption from \$25,000.00 3%	4%	6%	8%	10%	12%	14%
Brother, Sister (Excludes Brothers- and Sisters-in-law) Descendant of Brother or Sister (Includes Descendant by Adoption) Wife or Widow of Son, Husband or Widower of Daughter	10,000	Rate of tax on amount left after deducting exemption from \$25,000.00 6%	10%	12%	14%	16%	18%	20%
Strangers in Blood and Relationships not Specified Above	3,000	Rate of tax on amount left after deducting exemption from \$25,000.00 10%	14%	16%	18%	20%	22%	24%

¹ Effective as to decedents with a date of death on or after January 1, 1981, minor orphans of a decedent are entitled to an exemption in an amount equal to \$10,000 multiplied by the excess of 21 over the age of the orphan (in years) at decedent's date of death.

* If a surviving spouse receives a limited power of appointment in property, the property subject to the power is taxed at the rates indicated.

PRIVACY NOTIFICATION

The Information Practices Act of 1977 (effective July 1, 1978), the Governor's Executive Order B-22-76 and the Federal Privacy Act, require the department to provide the following information to individuals who are asked to supply information:

The principal purpose for requesting inheritance tax declaration information is to administer the Inheritance Tax Law of the State of California. This includes the determination and collection of the correct amount of tax.

The California Revenue and Taxation Code requires every individual liable for any tax imposed by the Code to file a declaration or statement according to the forms and regulations prescribed by the State Controller (Section 14735 and regulation, Section 14501). Individuals filing inheritance tax declarations, statements or other documents are required to include their Social Security numbers to provide proper identification and to permit processing of the declarations.

Furnishing all the appropriate information requested by return forms and related data is mandatory. Failure to provide all or part of the requested information may result in the disallowance of claimed exemptions, exclusions, credits, deductions or adjustments resulting in increased tax liability, loss or delay in issuance of a refund for overpayment, interest charges on unpaid taxes and other disadvantages to the taxpayer.

Information furnished on the declaration form may be transferred to other governmental agencies as authorized by law (U.S. Internal Revenue Service and Franchise Tax Board), and may be examined by other local, state and federal officials charged with the administration of any tax law.

For those individuals with outstanding tax liabilities, the total amount due may be disclosed to: employers, financial institutions and county records for the purpose of collecting the amount owed.

This will be the principal notification under the Information Practices Act and the Executive Order concerning the solicitation of information in connection with any tax return or tax liability of an individual.

Individuals have the right to review their own records maintained by the State Controller's Office. The Division of Tax Administration of the Controller's Office is the agency requesting the information. The official responsible for maintaining the information is:

Assistant Chief Inheritance Tax Attorney

Division of Tax Administration

Sacramento, CA 95814
Telephone No. (916) 445-6321

Los Angeles, CA 90012
Telephone No. (213) 620-4710

San Francisco, CA 94103
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