ATTORNEY OR PARTY WITHOUT ATTORNEY *(Name, State Bar number, and address):*	***FOR COURT USE ONLY***
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:	
ESTATE OF *(Name):* ☐ DECEDENT ☐ CONSERVATEE ☐ MINOR	
INVENTORY AND APPRAISAL ☐ **Partial No.:** ☐ **Corrected** ☐ **Final** ☐ **Reappraisal for Sale** ☐ **Supplemental** ☐ **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)

Form Adopted for Mandatory Use
Judicial Council of California
DE-160/GC-040 [Rev. January 1, 2007]

Probate Code, §§ 2610-2616, 8800-8980;
Cal. Rules of Court, rule 7.501
www.courtinfo.ca.gov

ESTATE OF *(Name):* ☐ DECEDENT ☐ CONSERVATEE ☐ 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.)

For your protection and privacy, please press the Clear This Form button after you have printed the form.

Print this form Save this form Clear this form