



STATE OF CALIFORNIA  
**FRANCHISE TAX BOARD**  
 Telephone (916) 845-4210

**REQUEST FOR ESTATE  
 INCOME TAX CLEARANCE CERTIFICATE**

As required under California Revenue  
 and Taxation Code Section 19513

**PLEASE READ INSTRUCTIONS ON SIDE 2 BEFORE COMPLETING THIS FORM**  Expedite Request (see instructions)

MAIL TO: ESTATE INCOME TAX CLEARANCE UNIT, MS F150 FRANCHISE TAX BOARD PO BOX 1468 SACRAMENTO CA 95812-1468		FILE AT LEAST 30 DAYS PRIOR TO THE COURT HEARING ON FINAL ACCOUNT. APPROXIMATE DATE OF COURT HEARING _____
Estate of _____	Federal Employer Id. No. _____	Date of Death _____
Name of Fiduciary _____	Area Code and Phone No. _____	Decedent's Social Security No. _____
Address of Fiduciary (Number and Street) _____	Probate No. _____	
City or Town, State, and ZIP Code _____	County of Probate _____	
Name of Attorney _____	Area Code and Phone No. _____	
Address of Attorney (Number and Street) _____	Mail Tax Clearance Certificate to:	
City or Town, State, and ZIP Code _____	<input type="checkbox"/> Attorney <input type="checkbox"/> Fiduciary	

**ANSWER THESE QUESTIONS AND FURNISH THE REQUIRED DOCUMENTS**

1. Was decedent a resident of the State of California on the date of death? \_\_\_\_\_  
 (If "no," furnish a copy of the California Estate Tax Return (Form ET-1) and Declaration Concerning Residence (Form IT-2) if filed with the California State Controller).
2. Have probate proceedings been instituted in any other state? \_\_\_\_\_
3. Value of the assets of this estate on date of death. (Please attach federal Form 706.) \_\_\_\_\_  
 (If not exceeding \$1,000,000, you do not need an Estate Income Tax Clearance Certificate. **See instructions on Side 2.**)
4. Are assets exceeding \$250,000 distributable to one or more nonresident beneficiaries? \_\_\_\_\_  
 (If "no," you do not need an Estate Income Tax Clearance Certificate. **See instructions on Side 2.**)
5. Has a preliminary distribution been made? \_\_\_\_\_  
 (If "yes," furnish a copy of the court order authorizing the distribution.)

**You must file a return for all taxable years that have ended (even if a return is not yet due), or submit a deposit in the form of check or bond in an amount to be determined by this office. We require a Specialized Tax Service Fee for Expedited Estate Income Tax Clearance Certificate Requests. See instructions on Side 2.**

**DECLARATION REGARDING CALIFORNIA RETURNS FOR DECEDENT AND FOR ESTATE  
 (To be completed for the four taxable years immediately preceding the date of this request.)**

**A. DECEDENT**

California Individual Income Tax Returns (Form 540, 540A, 540 2EZ, or Long or Short Form 540NR) have been filed by or on behalf of the decedent for the following years: \_\_\_\_\_ . If the returns were not filed for any of the above years, explain in full: \_\_\_\_\_

**B. ESTATE**

California Fiduciary Income Tax Returns (Form 541) have been filed for the following years: \_\_\_\_\_ . If fiduciary returns were not filed for any of the last four years during which the estate was in existence, explain in full: \_\_\_\_\_

*I declare, under penalties of perjury, that the information given above is true to the best of my knowledge and belief.*

\_\_\_\_\_  
 SIGNATURE OF FIDUCIARY OR REPRESENTATIVE TITLE DATE

**ALLOW AT LEAST 30 DAYS FOR A RESPONSE TO THIS APPLICATION**