

## Supplement Index

### A

#### ACCOUNTING, DISTRIBUTION, AND DISCHARGE

Final distribution, proration of  
estate tax, **Probate § 21:68.50**

#### ACCOUNTS

Conservatorship and Guardianship  
(this Index)

#### ACKNOWLEDGMENT OF RECEIPT

Conservator, **Probate § 27:57.80**

#### ACTIONS AND PROCEEDINGS

Trusts and trustees, **Probate  
§ 24:93.50**

#### ALLOWABLE DEDUCTIONS FROM GROSS ESTATE

Estate taxation, **Probate § 17:24.50**

#### APPLICATIONS

Conservatorship and guardianship,  
good cause exception to notice  
of hearing on petition for  
appointment of temporary con-  
servator, form, **Probate  
§ 28:25.70**

#### APPOINTMENT

Collection and management of  
estate property, practice  
administrator for law practice  
of deceased attorney, **Probate  
§ 15:59.10**

Conservatorship and Guardianship  
(this Index)

Succession, presumption of  
exclusive powers of appoint-  
ment, **Probate § 3:16.50**

#### APPRAISAL

Conservatorship and Guardianship  
(this Index)

#### ASSETS

Collection and Management of  
Estate Property (this index)

Digital assets  
collection and management of  
estate property, **Probate  
§ 15:23.50**  
trust proceedings, **Probate  
§ 24:77.50**

#### ASSET VALUATION

Valuation of Estate Assets (this  
Index)

#### ATTORNEYS

Attorney-client privilege, death of  
client, **Probate § 1:15.50**

Clients  
privilege, death of client,  
**Probate § 1:15.50**  
trustee's attorney-client privilege,  
liability for breach of trust,  
**§ 24:95**

Collection and management of  
estate property, appointment of  
practice administrator for law  
practice of deceased, **Probate  
§ 15:59.10**

Conservatorship and guardianship,  
certification concerning  
qualifications for court  
appointment, form, **Probate  
§ 25:39.50**

Privilege, attorney-client privilege,  
death of client, **Probate  
§ 1:15.50**

**B**

**BIDS IN OPEN COURT**

Sale, lease and encumbrance of estate property, **Probate § 16:53.10**

**C**

**CALIFORNIA**

**CONSERVATORSHIP JURISDICTION ACT**

Transfer of conservatorship, **Probate § 27:57.10**

**CARRYOVER BASIS**

Income taxation of decedent's estate, **Probate § 17:98**

**CERTIFICATION**

Conservatorship and guardianship, attorney, certification concerning qualifications, form, **Probate § 25:39.50**

**CHILDREN**

Minors (this Index)

**CITATIONS**

Conservatorship and guardianship, general conservatorship and proof of service, form, **Probate § 27:40.50**

**COLLECTION AND MANAGEMENT OF ESTATE PROPERTY**

Appointment of practice administrator for law practice of deceased attorney, asset management, **Probate § 15:59.10**

Digital assets, **Probate § 15:23.50**

**COMMON LAW**

Will contests, governing instruments becoming irrevocable prior to January 1, 2001 and supplementing current statutory law to the extent it does

**COMMON LAW—Cont'd**

not conflict, **Probate § 10:17**

**COMPROMISE**

Special Protective Proceedings (this Index)

**CONSERVATEES**

Conservatorship and Guardianship (this Index)

**CONSERVATORSHIP AND GUARDIANSHIP**

Acceptance, transfer of conservatorship, **Probate § 27:57.50**

Accounts. Inventory and accounts, below

Acknowledgment of receipt of handbook by conservator, **Probate § 27:57.80**

Alternatives program, **Probate § 27:5.50**

Appeal, scope of review, **§ 29:15.10**

Applications, good cause exception to notice of hearing on petition for appointment of temporary conservator, form, **Probate § 28:25.70**

Appointment of conservator or guardian

conservatee's rights; dissemination of information by superior court, **Probate § 27:23.50**

dissemination of information by superior court, **Probate § 27:23.50**

Ex parte communications, appointment of conservator, **Probate § 27:18.50**

forms

application, good cause exception to notice of hearing on petition for appointment of temporary conservator, **Probate § 28:25.70**

INDEX

**CONSERVATORSHIP AND  
GUARDIANSHIP—Cont'd**

Appointment of conservator or guardian—Cont'd  
forms—Cont'd  
orders  
    good cause exception to notice of hearing on petition for appointment of temporary conservator, **Probate § 28:25.90**  
    temporary conservators, **Probate § 28:25.90, 28:26.50**  
    temporary guardians, **Probate § 28:26**  
petitions  
    application, good cause exception to notice of hearing on petition for appointment of temporary conservator, **Probate § 28:25.70**  
    probate conservatorships, professional fiduciary attachment to petition, form, **Probate § 27:36.50**  
    probate guardianships  
        guardian of minor, form, **Probate § 26:23.50**  
        professional fiduciary attachment to petition, form, **Probate § 26:23.90**  
    successor probate conservator, **Probate § 28:189.50**  
    temporary conservator, **Probate § 28:25.50, 28:25.70**  
Appointment of counsel  
    certification of attorney concerning qualifications, form, **Probate § 25:39.50**

**CONSERVATORSHIP AND  
GUARDIANSHIP—Cont'd**

Appointment of counsel—Cont'd  
    required qualifications and continuing education, **Probate § 25:12.50**  
Appraisal. Inventory and accounts, below  
Attorneys, certification concerning qualifications for court appointment, form, **Probate § 25:39.50**  
Capacity of conservatee, dissolution of marriage, **Probate § 27:58.50**  
Certification of attorney concerning qualifications for court appointment, forms, **Probate § 25:39.50**  
Children, Indian, notice, **Probate § 25:9.50**  
Citation for general conservatorship and proof of service, form, **Probate § 27:40.50**  
Conservatee's rights  
    attachment to notice, form, **Probate § 27:45.70**  
    dissemination of information by superior court, **Probate § 27:23.50**  
    notice, form, **Probate § 27:45.50**  
Continuing education, court-appointed counsel, **Probate § 25:12.50**  
Court fees, request to waive, **Probate § 25:38.50**  
Courts, communication and cooperation between courts, **Probate § 27:57.15**  
Cover sheets, registration, conservatee's non-residence in California, **Probate § 27:57.70**  
Declaration under Uniform Child Custody Jurisdiction and Enforcement Act (UCCJEA), form, **Probate § 26:24.50**

**CONSERVATORSHIP AND  
GUARDIANSHIP—Cont'd**

Dissolution of marriage, capacity of conservatee, **Probate § 27:58.50**

Duties of conservators and guardians, forms, **Probate § 27:57.80**

Ex parte communications  
appointment of conservator, **Probate § 27:18.50**  
hearing; court investigator, **Probate § 25:4.50**

Ex parte petition for final discharge and order, form, **Probate § 28:178.50**

Extension, petition to extend, **Probate § 26:23.10**

Final discharge and order, ex parte petition, form, **Probate § 28:178.50**

Forum determinations, transfer of conservatorship, **Probate § 27:57.30**

Good cause exceptions, notice of hearing on petition for appointment of temporary conservator application, forms, **Probate § 28:25.70**  
order, forms, **Probate § 28:25.90**

Handbook, form for acknowledgment of receipt by conservator, **Probate § 27:57.80**

Health care power of attorney, **§ 25:25.50**

Hearings  
court investigator, **Probate § 25:4.50**  
petition for appointment of temporary conservator application for good cause exception to notice, forms, **Probate § 28:25.70**  
order for good cause exception

**CONSERVATORSHIP AND  
GUARDIANSHIP—Cont'd**

Hearings—Cont'd  
petition for appointment of temporary conservator—Cont'd  
to notice, forms, **Probate § 28:25.90**

Incapacitated professional fiduciary, **Probate § 28:40.5**

Indian children, notice, **Probate § 25:9.50**

Intent to register conservatorship, notice, **Probate § 27:57.75**

Inventory. Inventory and accounts, below

Inventory and accounts appraisal  
notice of filing inventory and appraisal and how to object to the inventory or the appraised value of property, form, **Probate § 28:177.50**  
objections to inventory and appraisal of conservator or guardian, form, **Probate § 28:177.70**

ex parte petition for final discharge and order, form, **Probate § 28:178.50**

final discharge and order, ex parte petition, form, **Probate § 28:178.50**

inventory  
notice of filing inventory and appraisal and how to object to the inventory or the appraised value of property, form, **Probate § 28:177.50**  
objections to inventory and appraisal of conservator or guardian, form, **Probate § 28:177.70**

INDEX

**CONSERVATORSHIP AND**

**GUARDIANSHIP—Cont'd**

- Inventory and accounts—Cont'd
  - notice of filing inventory and appraisal and how to object to the inventory or the appraised value of property, form, **Probate § 28:177.50**
- objections
  - inventory and appraisal of conservator or guardian, form, **Probate § 28:177.70**
  - notice of filing inventory and appraisal and how to object to the inventory or the appraised value of property, form, **Probate § 28:177.50**
  - waiver, request and order for, **Probate § 28:178.30**
- Investigations, probate conservatorships, **Probate § 27:41.50**
- Jurisdiction, transfer, **Probate § 27:57.25**
- Jurisdiction and venue, citation—probate, form, **Probate § 28:18.50**
- Native American children, notice, **Probate § 25:9.50**
- Notice
  - conservatee's rights
    - attachment, form, **Probate § 27:45.70**
    - form, **Probate § 27:45.50**
    - death of conservatee, **Probate § 27:56.50**
  - filing inventory and appraisal and how to object to the inventory or the appraised value of property, form, **Probate § 28:177.50**
  - hearing, petition for appointment of temporary conservator application for good cause

**CONSERVATORSHIP AND**

**GUARDIANSHIP—Cont'd**

- Notice—Cont'd
  - hearing, petition for appointment of temporary conservator—Cont'd
    - exception, forms, **Probate § 28:25.70**
    - order for good cause exception, forms, **Probate § 28:25.90**
- Indian children, **Probate § 25:9.50**
- intent to register conservatorship, **Probate § 27:57.75**
- transfer of conservatorship, **Probate § 27:57.35**
- Objections. Inventory and accounts, above
- Orders
  - Appointment of conservator or guardian, above
  - waiver of account, request and order for, **Probate § 28:178.30**
- Out of state or outside state registration and recognition of out of state orders, **Probate § 27:57.55**
- transfer of conservatorship, **Probate § 27:57.45, 27:57.55**
- Petitions
  - appointment, unmarried individuals between 18 and 21 years, **Probate § 26:5.50**
  - Appointment of conservator or guardian, above
  - extending guardianship, **Probate § 26:23.10**
  - probate guardianships, attachment to guardianship petition, form, **Probate § 26:23.70**
- Petitions, extending guardianship, **Probate § 26:23.10**

**CONSERVATORSHIP AND  
GUARDIANSHIP—Cont'd**

Probate conservatorships

- appointment
  - ex parte communications, conservators, **Probate § 27:18.50**
  - professional fiduciary attachment to petition, form, conservators, **Probate § 27:36.50**
- appointments, investigator upon review, **Probate § 27:41.50**
- appropriate level of care, determination, form, **Probate § 27:47.50**
- attachment to notice of conservatee's rights, form, **Probate § 27:45.70**
- citation for general conservatorship and proof of service, form, **Probate § 27:40.50**
- conservatee's rights
  - attachment to notice, form, **Probate § 27:45.70**
  - notice, form, **Probate § 27:45.50**
- determination of appropriate level of care, form, **Probate § 27:47.50**
- ex parte application regarding completion of capacity declaration, **Probate § 27:43.30**
- ex parte communications, appointment of conservator, **Probate § 27:18.50**
- investigations, **Probate § 27:41.50**
- notice of conservatee's rights
  - attachment, form, **Probate § 27:45.70**
  - form, **Probate § 27:45.50**
- order regarding completion of capacity declaration, **Probate § 27:43.50**

**CONSERVATORSHIP AND  
GUARDIANSHIP—Cont'd**

Probate conservatorships—Cont'd

- petition for appointment of conservator, professional fiduciary attachment, form, **Probate § 27:36.50**
- professional fiduciary attachment to petition for appointment of conservator, form, **Probate § 27:36.50**

Probate guardianships

- appointment of guardian, professional fiduciary attachment to petition, form, **Probate § 26:23.90**
- appointment of guardian of minor, petition, form, **Probate § 26:23.50**
- attachment to guardianship petition, form, **Probate § 26:23.70**
- declaration under Uniform Child Custody Jurisdiction and Enforcement Act (UCCJEA), form, **Probate § 26:24.50**
- petition
  - appointment of guardian, professional fiduciary attachment, form, **Probate § 26:23.90**
  - appointment of guardian of minor, form, **Probate § 26:23.50**
  - attachment to guardianship petition, form, **Probate § 26:23.70**
- professional fiduciary attachment to petition for appointment of guardian, form, **Probate § 26:23.90**
- Uniform Child Custody Jurisdiction and Enforcement Act (UCCJEA), declaration

INDEX

**CONSERVATORSHIP AND  
GUARDIANSHIP—Cont'd**

- Probate guardianships—Cont'd  
under, form, **Probate § 26:24.50**
- Professional fiduciary attachment to  
petition for appointment of  
conservator, form, **Probate  
§ 27:36.50**
- Professional fiduciary attachment to  
petition for appointment of  
guardian, form, **Probate  
§ 26:23.90**
- Qualifications, court-appointed  
counsel, **Probate § 25:12.50,  
25:12.70**
- Receipt of items by conservator,  
acknowledgment, **Probate  
§ 27:57.80**
- Registration
  - acknowledgment of receipt of  
conservators' handbook,  
**Probate § 27:57.80**
  - attestation and cover sheet,  
conservatee's non-residence  
in California, **Probate  
§ 27:57.70**
  - intent to register conservatorship,  
**Probate § 27:57.75**
  - orders from other states, **Probate  
§ 27:57.55**
- Required qualifications and continu-  
ing education, **Probate  
§ 25:12.50**
- Residence of minor or conservatee,  
registration, conservatee's non-  
residence in California,  
**Probate § 27:57.70**
- Scope
  - appellate review, **§ 29:15.10**
- State, transfers, multi-state proceed-  
ings, **Probate § 27:57.40**
- Successor guardian or conservator,  
petition for appointment of  
successor probate conservator,  
form, **Probate § 28:189.50**

**CONSERVATORSHIP AND  
GUARDIANSHIP—Cont'd**

- Temporary conservators and guard-  
ians. Appointment of conserva-  
tor or guardian, above
- Transfer
  - accepting transfer, **Probate  
§ 27:57.50**
  - California Conservatorship Juris-  
diction Act, **Probate  
§ 27:57.10**
  - communication and cooperation  
between courts, **Probate  
§ 27:57.15**
  - forum determinations, **Probate  
§ 27:57.30**
  - jurisdiction, **Probate § 27:57.25**
  - multi-state proceedings, **Probate  
§ 27:57.40**
  - notice, **Probate § 27:57.35**
  - registration and recognition of  
orders from other states,  
**Probate § 27:57.55**
  - testimony taken in another state,  
**Probate § 27:57.20**
- Transfer under California  
Conservatorship Jurisdiction  
Act
  - accepting, **Probate § 27:57.88,  
27:57.90, 27:57.95**
  - final order, **Probate § 27:57.86,  
27:57.95**
  - petition, **Probate § 27:57.82,  
27:57.88**
  - provisional order, **Probate  
§ 27:57.84, 27:57.90**
- Uniform Child Custody Jurisdiction  
and Enforcement Act  
(UCCJEA), declaration under,  
form, **Probate § 26:24.50**
- Unmarried individuals between 18  
and 21 years, petition for  
appointment of guardian,  
**Probate § 26:5.50**
- Waiver of account, request and  
order for, **Probate § 28:178.30**

**CONTEST OF WILL**

Common law governing instruments becoming irrevocable prior to January 1, 2001 and supplementing current statutory law to the extent it does not conflict, **Probate § 10:17**

Generation-skipping transfer tax, consideration, **Probate § 10:50.50**

Governing statutes, **Probate § 10:15.1**

“No contest” clauses, **Probate § 10:15.1**

**CONTINUING EDUCATION**

Conservatorship and guardianship, court-appointed counsel, **Probate § 25:12.50**

**COVENANTS**

Special Protective Proceedings (this Index)

**COVER SHEET**

Registration, conservatee’s non-residence in California, **Probate § 27:57.70**

**CREATION**

Trusts, **Probate § 24:38.50**

**CREDITORS**

Health Services Director, **Probate § 13:21**

Nonprobate transfers, **Probate § 4:33.50**

Notice to franchise tax board, **Probate § 13:21.50**

**D**

**DECLARATIONS**

Probate guardianship, declaration under Uniform Child Custody Jurisdiction and Enforcement Act (UCCJEA), form, **Probate § 26:24.50**

**DEDUCTIONS**

Estate taxation, **Probate § 17:24.50**

**DEEDS**

Nonprobate Transfers (this Index)

**DEFECTIVE EXECUTION OF WILL**

Opening formal probate. alternative, **Probate § 9:22.50**

**DETERMINING ENTITLEMENT TO DISTRIBUTION**

Mediation, **Probate Probate § 19:36.5**

**DISPUTED CLAIMS**

Special protective proceedings, **Probate § 31:97, 31:97.50**

**E**

**EMPLOYMENT**

Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 federal estate tax, generally, **Probate § 17:2.50**

income taxation of decedent’s estate, effect of Act, **Probate § 17:98.50**

valuation of estate assets, effect of Act on generation-skipping transfer tax, **Probate § 17:66.50**

**ESTATE TAX**

Allowable deductions from gross estate, post-death events, **Probate § 17:24.50**

American Taxpayer Relief Act of 2012

decedent’s estates, **Probate § 17:91.50**

federal estate tax, **Probate § 17:2.70**

INDEX

**ESTATE TAX—Cont'd**

- American Taxpayer Relief Act of 2012—Cont'd
  - generation-skipping transfer tax, valuation of estate, **Probate § 17:66.70**
- Federal estate tax
  - American Taxpayer Relief Act of 2012, **Probate § 17:2.70**
  - marital deduction, same sex couples, **Probate § 17:34.50**
  - same sex couples, marital deduction, **Probate § 17:34.50**
  - Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010, below
- Final distribution, proration, **Probate § 21:68.50**
- Generation-skipping transfer tax
  - Generally, **Probate § 10:50.50**
  - American Taxpayer Relief Act of 2012, valuation of estate, **Probate § 17:66.70**
  - Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010, **Probate § 17:66.50**
- Income taxation of decedent's estate
  - American Taxpayer Relief Act of 2012, **Probate § 17:91.50**
  - carryover basis, **Probate § 17:98**
  - Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010, **Probate § 17:98.50**
- Structure of state estate tax, **§ 17:74**
- The Tax Cuts and Jobs Act
  - generally, **Probate § 17:2.90**
  - basic exclusion, **Probate § 17:66.90**
  - itemized deductions, estate costs, **Probate § 17:96.10**

**ESTATE TAX—Cont'd**

- The Tax Cuts and Jobs Act—Cont'd
    - trusts and estates, tax brackets applicable to, **Probate § 17:91.70**
  - Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010
    - federal estate tax, **Probate § 17:2.50, 17:66.50, 17:98.50**
    - generation-skipping transfer tax, **Probate § 17:66.50**
    - income taxation of decedent's estate, **Probate § 17:98.50**
  - Valuation of estate assets
    - American Taxpayer Relief Act of 2012, **Probate § 17:66.70**
    - inventory and accounts.
      - Conservatorship and Guardianship (this Index)
    - Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010, **Probate § 17:66.50**
    - tax return preparer penalties, **Probate § 17:58.50**
  - Windsor v. US, federal estate tax, same sex couples, marital deduction, **Probate § 17:34.50**
- EXCLUSIVE POWERS OF APPOINTMENT**
- Intestate succession, modern presumption, **Probate § 3:16.50**
- EXECUTION**
- Nonprobate Transfers (this Index)
- EX PARTE COMMUNICATIONS**
- Conservatorship and Guardianship (this Index)
- EXPECTATION OF INHERITANCE, INTENTIONAL INTERFERENCE WITH**
- Elements, **Probate § 3:95.70**

**EXPECTATION OF  
INHERITANCE,  
INTENTIONAL  
INTERFERENCE WITH  
—Cont'd**

Overview, **Probate § 3:95.50**  
Standing, **Probate § 3:95.90**

**EXTENSION**

Conservatorship and guardianship,  
petition to extend, **Probate  
§ 26:23.10**

**F**

**FEDERAL ESTATE TAXATION**

American Taxpayer Relief Act of  
2012 (this index)  
Tax Relief, Unemployment Insur-  
ance Reauthorization, and Job  
Creation Act of 2010 (this  
Index)

**FEES**

Conservatorship and guardianship  
court fees, request to waive,  
**Probate § 25:38.50**

**FIDUCIARIES**

Incapacitated professional fiduciary  
conservatorship and guardian-  
ship, **Probate § 28:40.5**

**FINAL DISCHARGE AND ORDER**

Conservatorship and guardianship,  
**Probate § 28:178.50**

**FINAL DISTRIBUTION**

Accounting, distribution, and dis-  
charge, **Probate § 21:68.50**

**FORUM DETERMINATIONS**

Transfer of conservatorship,  
**Probate § 27:57.30**

**FRANCHISE TAX BOARD**

Creditors, **Probate § 13:21.50**

**G**

**GENERATION-SKIPPING  
TRANSFER TAX**

American Taxpayer Relief Act of  
2012, valuation of estate,  
**Probate § 17:66.70**  
Tax Relief, Unemployment Insur-  
ance Reauthorization, and Job  
Creation Act of 2010, valua-  
tion of estate assets, **Probate  
§ 17:66.50**

**GOOD CAUSE**

Conservatorship and guardianship,  
**Probate § 28:25.70, 28:25.90**

**GOVERNING STATUTES**

Will contests, **Probate § 10:15.1**

**GROSS ESTATE DEDUCTIONS**

Estate taxation, **Probate § 17:24.50**

**GUARDIANS AND  
GUARDIANSHIPS**

Conservatorship and Guardianship  
(this Index)

**H**

**HANDBOOK**

Acknowledgment of receipt by con-  
servator, **Probate § 27:57.80**

**HEALTH SERVICES DIRECTOR**

Creditors' claims, **Probate § 13:21**

**HEARINGS**

Conservatorship and guardianship,  
**Probate § 25:4.50, 28:25.70,  
28:25.90**

Forms

notice of remote hearing,  
**Probate § 5:46.25**  
opposition to remote proceeding,  
**Probate § 5:46.50**  
order, remote appearance,  
**Probate § 5:46.75**

INDEX

**I**

- INCOME TAXATION OF DECEDENT'S ESTATE**
  - Basis consistency requirements, **Probate § 17:98.70**
  - Carryover basis, **Probate § 17:98**
  - Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010, **Probate § 17:98.50**
- INCREASED BIDS IN OPEN COURT**
  - Sale, lease and encumbrance of estate property, **Probate § 16:53.10**
- INDIAN CHILDREN**
  - Conservatorship and guardianship, **Probate § 25:9.50**
- INTENTIONAL INTERFERENCE WITH EXPECTED INHERITANCE**
  - Elements, **Probate § 3:95.70**
  - Overview, **Probate § 3:95.50**
  - Standing, **Probate § 3:95.90**
- INTESTATE SUCCESSION**
  - Establishing parent-child relationship, same sex parents, **Probate § 3:49.50**
  - Same sex parents, **Probate § 3:49.50**
- INVENTORY AND ACCOUNTS**
  - Conservatorship and Guardianship (this Index)
- INVESTIGATIONS**
  - Probate conservatorships, **Probate § 27:41.50**
- IRREVOCABLE INSTRUMENTS**
  - Will contests, **Probate § 10:17**

**J**

- JOB CREATION**
  - Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010, **Probate § 17:2.50, 17:66.50, 17:98.50**
- JURISDICTION**
  - Conservatorship and guardianship, **Probate § 28:18.50**
- L**
- LAW PRACTICE OF DECEASED ATTORNEY**
  - Collection and management of estate property, **Probate § 15:59.10**
- M**
- MARRIAGE**
  - Dissolution of marriage, conservatorship and guardianship, capacity of conservatee, **Probate § 27:58.50**
- MEDIATION**
  - Determining entitlement to distribution, **Probate § 19:36.5**
- MEDICAL MATTERS**
  - Health care power of attorney, **§ 25:25.50**
- MINORS**
  - Conservatorship and guardianship, Indian children, **Probate § 25:9.50**
  - Special Protective Proceedings (this Index)
- N**
- NATIVE AMERICAN CHILDREN**
  - Conservatorship and guardianship, **Probate § 25:9.50**

**NO CONTEST**

Governing statutes, **Probate § 10:15.1**

**NONPROBATE TRANSFERS**

Contesting revocable transfer on death deed, **Probate § 4:33.70**

Creditors, **Probate § 4:33.50**

Death, deeds. Revocable transfers on death deeds (this group)

Deeds. Revocable transfers on death deeds (this group)

Effect, property interests, **Probate § 4:33.30**

Execution of transfer, revocable transfer on death deed, **Probate § 4:33.20**

Forms, revocable transfers on death deeds, **Probate § 4:66, 4:67**

Interests, effect on property interests, **Probate § 4:33.30**

Probate Code §§ 5040, et seq., securities, operative date, **Probate § 4:58**

Revocable transfer, death deeds creditors, **Probate § 4:33.50**  
effect on property interests, **Probate § 4:33.30**

effectuation of transfer, **Probate § 4:33.60**

Revocable transfers on death deeds generally, **Probate § 4:33.10**  
contesting, **Probate § 4:33.70**  
effectuation of transfer, **Probate § 4:33.60**

execution of transfer, **Probate § 4:33.20**

forms, **Probate § 4:66**  
interaction with other instruments, **Probate § 4:33.40**  
revocation of, **Probate § 4:67**

**NOTICE**

Conservatorship and Guardianship (this Index)

**NOTICE—Cont'd**

Creditors, notice to franchise tax board, **Probate § 13:21.50**

Opening formal probate, petition to administer estate, form, **Probate § 9:15**

Post-death activities, notice to Director of California Victim Compensation and Government Claim Board, **Probate § 2:19.50**

Service of notice, trustees' duties, **Probate § 24:69-24:71**

**O**

**OBJECTIONS**

Conservatorship and Guardianship (this Index)

**OPENING FORMAL PROBATE**

Defective execution of will, alternative, **Probate § 9:22.50**

Notice, petition to administer estate, form, **Probate § 9:15**

**ORDERS**

Conservatorship and Guardianship (this Index)

**P**

**PARENT-CHILD RELATIONSHIP**

Intestate succession prevention, **Probate § 3:51**  
same sex parents, **Probate § 3:49.50**

**PETITIONS**

Conservatorship and Guardianship (this Index)

Special Protective Proceedings (this Index)

**PET TRUSTS**

Trusts and trustees, **Probate § 24:38.50**

INDEX

**POST-DEATH EVENTS**

Estate taxation, allowable deductions from gross estate, **Probate § 17:24.50**

Notice of death, notice to Director of California Victim Compensation and Government Claim Board, **Probate § 2:19.50**

**POWER OF ATTORNEY**

Health care power of attorney, **§ 25:25.50**

**PRACTICE ADMINISTRATORS**

Collection and management of estate property, **Probate § 15:59.10**

**PRIVILEGE**

Trustee's attorney-client privilege, **§ 24:95**

**PROBATE CODE**

Nonprobate transfers, Section 5040, et seq., operative date, **Probate § 4:58**

**PROBATE CONSERVATORSHIPS**

Conservatorship and Guardianship (this Index)

**PROBATE GUARDIANSHIPS**

Conservatorship and Guardianship (this Index)

**PROFESSIONAL FIDUCIARIES**

Conservatorship and Guardianship (this Index)

Professional Fiduciaries Act, **Probate § 24:42.50**

**Q**

**QUALIFICATIONS**

Conservatorship and guardianship, court-appointed counsel, **Probate § 25:12.50, 25:12.70**

**R**

**REGISTRATION**

Conservatorship and Guardianship (this Index)

**REMOTE APPEARANCE**

Hearings  
forms  
notice of remote hearing, **Probate § 5:46.25**  
opposition to remote proceeding, **Probate § 5:46.50**  
order, remote appearance, **Probate § 5:46.75**

**REQUESTS**

Waiver of account, conservatorship and guardianship, **Probate § 28:178.30**

**REVOCAATION**

Nonprobate Transfers (this Index)

**S**

**SALE, LEASE AND ENCUMBRANCE OF ESTATE PROPERTY**

Sale of personal property, increased bid in open court, form, **Probate § 16:53.10**

**SAME SEX COUPLES**

Estate taxation, federal estate tax, marital deduction, **Probate § 17:34.50**

**SAME SEX PARENTS**

Intestate succession, **Probate § 3:49.50**

**SMALL VALUE**

Value and valuation  
maximum values, small estate set asides, **Probate § 6:32.50**

**SPECIAL PROTECTIVE PROCEEDINGS**

Minors, proceedings for protection of expedited petition to approve compromise of a compromise of or a covenant on the disputed claim, form, **Probate § 31:97.50**  
petition to approve compromise of a compromise of or a covenant on the disputed claim, expedited, form, **Probate § 31:97.50**

**STANDING**

Intentional interference with expected inheritance, **Probate § 3:95.90**

**STRUCTURE**

State estate tax, § 17:74

**SUCCESSION**

Exclusive powers of appointment, modern presumption, **Probate § 3:16.50**  
Intestate Succession (this Index)  
Persons who may be beneficiaries of will, **Probate § 3:5.30**  
Presumption of exclusive powers of appointment, **Probate § 3:16.50**

**SUCCESSOR GUARDIANS OR CONSERVATORS**

Petition for appointment of successor probate conservator, form, **Probate § 28:189.50**

**SUMMARY ADMINISTRATION**

Value and valuation maximum values, small estate set asides, **Probate § 6:32.50**

**T**

**TAXATION**

Estate Taxation (this Index)

**TAX CUTS AND JOBS ACT**

Generally, **Probate § 17:2.90**  
Basic exclusion, **Probate § 17:66.90**  
Itemized deductions, estate costs, **Probate § 17:96.10**  
Trusts and estates, tax brackets applicable to, **Probate § 17:91.70**

**TAX MATTERS**

Deductions  
Tax Cuts and Jobs Act, **Probate § 17:96.10**  
Expense deduction  
Tax Cuts and Jobs Act, **Probate § 17:96.10**

**TAX RELIEF, UNEMPLOYMENT INSURANCE REAUTHORIZATION, AND JOB CREATION ACT OF 2010**

Federal estate taxation, **Probate § 17:2.50, 17:66.50, 17:98.50**  
Generation-skipping transfer tax, effect of Act, **Probate § 17:66.50**  
Income taxation of decedent's estate  
basis consistency requirements, **Probate § 17:98.70**  
effect of Act, **Probate § 17:98.50**

**TEMPORARY CONSERVATORS**

Conservatorship and Guardianship (this Index)

**TEMPORARY GUARDIANS**

Conservatorship and guardianship, appointment, form, **Probate § 28:26**

**TESTIMONY**

Conservatorship transfer, testimony taken in another state, **Probate § 27:57.20**

INDEX

**TRANSFER OR TRANSFERS**

Nonprobate Transfers (this Index)

**TRUSTS AND TRUSTEES**

Actions and proceedings, **Probate § 24:93.50**

Attorneys, liability for breach of trust, attorney-client privilege of trustee, **§ 24:95**

Contents of notification, duties of trustees, **Probate § 24:70**

Contest or contesting, trust, duties of trustees, **Probate § 24:71**

Creation of trusts, **Probate § 24:38.50**

**Decanting**

generally, **Probate § 24:132.05 et seq.**

animal trust, **Probate § 24:132.65**

application of law, **Probate § 24:132.10**

attorney general and charitable interests, **Probate § 24:132.45**

charitable interests and attorney general, **Probate § 24:132.45**

consent, **Probate § 24:132.25**

duties of fiduciary in exercising power, **Probate § 24:132.15**

effectiveness, **Probate § 24:132.60**

effect of notice, **Probate § 24:132.25**

expanded versus limited discretion over principal distributions, **Probate § 24:132.35**

limitations on exercise of power, **Probate § 24:132.55**

noncompliance of second trust instrument, **Probate § 24:132.60**

notice of intended exercise of power, **Probate § 24:132.20**

**TRUSTS AND TRUSTEES**

**—Cont'd**

**Decanting—Cont'd**

powers of court upon application, **Probate § 24:132.30**

relationship of trusts after decanting, **Probate § 24:132.70**

remove or replace fiduciary, power to, **Probate § 24:132.50**

special needs fiduciary, exercise of power, **Probate § 24:132.40**

waiver, **Probate § 24:132.25**

Digital assets, **Probate § 24:77.50**

Disposition of property, decanting, **Probate § 24:132.05 et seq.**

Modification or change, duty of trustee to serve notification of changes, **Probate § 24:69, 24:70**

Notice, duty of trustee to serve notification of changes, **Probate § 24:69, 24:70**

Pet trusts, **Probate § 24:38.50**

Professional Fiduciaries Act, **Probate § 24:42.50**

Service of notification of changes, duty of trustee, **Probate § 24:69, 24:70**

Specific powers, actions and proceedings, **Probate § 24:93.50**

Tax Cuts and Jobs Act, tax brackets, **Probate § 17:91.70**

Time, contesting trust, duties of trustees, **Probate § 24:71**

Unitrust conversion power, **Probate § 24:60.50**

**U**

**UCCJEA (UNIFORM CHILD CUSTODY JURISDICTION AND ENFORCEMENT ACT)**

Conservatorship and guardianship, **Probate § 26:24.50**

**UNEMPLOYMENT INSURANCE**

Reauthorization, Tax Relief,  
Unemployment Insurance  
Reauthorization, and Job Cre-  
ation Act of 2010, **Probate**  
§ 17:2.50, 17:66.50, 17:98.50

**UNIFORM CHILD CUSTODY  
JURISDICTION AND  
ENFORCEMENT ACT  
(UCCJEA)**

Conservatorship and guardianship,  
**Probate § 26:24.50**

**UNITRUST CONVERSION  
POWER**

Trusts and trustees, **Probate**  
§ 24:60.50

**V**

**VALUATION OF ESTATE ASSETS**

American Taxpayer Relief Act of  
2012, generation-skipping  
transfer tax, **Probate**  
§ 17:66.70

Inventory and accounts.  
Conservatorship and Guardian-  
ship (this Index)

Tax Relief, Unemployment Insur-  
ance Reauthorization, and Job  
Creation Act of 2010, **Probate**  
§ 17:66.50

**VALUATION OF ESTATE ASSETS**

**—Cont'd**

Tax return preparer penalties,  
**Probate § 17:58.50**

**VENUE**

Conservatorship and guardianship,  
**Probate § 28:18.50**

**VICTIM COMPENSATION AND  
GOVERNMENT CLAIM  
BOARD**

Post-death activities, notice of  
death, **Probate § 2:19.50**

**W**

**WAIVER**

Conservatorship and guardianship,  
accounts, request and order for,  
**Probate § 28:178.30**

**WILL CONTESTS**

Contest of Will (this Index)

**WINDSOR v. US**

Estate taxation, federal estate tax,  
marital deduction, **Probate**  
§ 17:34.50

**WITNESSES**

Conservatorship transfer, testimony  
taken in another state, **Probate**  
§ 27:57.20