

Table of Laws and Rules

INTERNAL REVENUE CODE

Sec.	Sec.	Sec.	Sec.
67(g).....	17:96.10	2036(a)(2)	17:10
164(b).....	17:96.10	2043(b)(2)	17:13, 17:28
199A.....	17:95	2053.....	10:51, 17:24.50, 17:28
501(c)(3).....	3:5.30	2055(e)	17:33
501(c)(19).....	3:5.30	2519.....	17:14
643(b).....	24:60.50	2632(c)(5).....	17:63
1014(f).....	17:98.70	6035(a)(3)	17:98.70
1014(f)(2).....	17:98.70	6324A	17:70
1014(f)(2) and 6035	17:98.70	6662(g).....	17:58
1022.....	17:98.50	6662(h).....	17:58
1022(b).....	17:98	6664(c).....	17:58
1022(d)(1)(C)	17:98	6694.....	17:58.50
1411.....	17:91.50	6695A	17:58
2032.....	17:48	6724(d), 6662(b)(8)(2)	17:98.70
2033.....	17:10	7121.....	17:2.70
2036.....	17:10, 17:36	7701(a)(36).....	17:58.50
2036(a).....	17:10		

UNITED STATES CODE ANNOTATED

18 U.S.C.A. Sec.	Sec.	26 U.S.C.A. Sec.	Sec.
2701, et seq.....	15:23.50	2010	17:2.50, 17:41
2702.....	15:23.50, 24:77.50	2010(c).....	10:50.50, 17:2.50, 17:41, 17:62, 17:66.90
25 U.S.C.A. Sec.	Sec.	2010(c)(3)... ..	17:2.90, 17:41, 17:66.90
1901 et seq.	25:5, 25:9.50, 25:11, 25:12, 25:18, 25:35	2010(c)(4).....	17:2.70
26 U.S.C.A. Sec.	Sec.	2010(c)(4)(B)(i).....	17:2.70
1(f)(3).....	17:1	2032A(a).....	17:57
165(h)(5)(D)	17:101	2032A(a)(3).....	17:57
213(a).....	17:89	2053.....	17:26
414(p).....	4:46	2053(b).....	17:24
417(b).....	4:46	2053(c)(1)(D).....	17:26
417(c).....	4:46	2207A	21:68.50
643(e).....	17:108	2503(b)(2).....	17:1
643(e)(3).....	17:108	2631(a).....	10:50.50, 17:62
663(b).....	17:93	2631(c).....	10:50.50
2001.....	17:1, 17:2.50	2641.....	10:50.50, 17:60
2001(c).....	17:2.70	2641(a).....	17:64
2001(g).....	17:2.90	2652(a)(2).....	17:62
		6012(b)(4)	14:25
		6166.....	17:26
		6654(l).....	17:94

UNITED STATES CODE ANNOTATED—Continued

26 U.S.C.A. Sec.	Sec.	38 U.S.C.A. Sec.	Sec.
6662(a)	17:58	1965 et seq.....	4:29
29 U.S.C.A. Sec.	Sec.	42 U.S.C.A. Sec.	Sec.
1001 to 1461	4:2, 4:46	1983	14:7
1051(6)	4:46		
1055(a)(2).....	4:46		
1056(d)(3)(B).....	4:46		

UNITED STATES PUBLIC LAWS

Pub. L. No.	Sec.	Pub. L. No.	Sec.
§ 501(b).....	17:57	105-34, § 503(b)(1).....	17:26
99-514, § 1431(a).....	17:60	110-98	17:58.50
105-34, § 501(c)(3)	17:1	111-152, § 1402(a)(1)	17:91.50

TREASURY REGULATIONS

Reg.	Sec.	Reg.	Sec.
20.2053(1)(4)(i)	17:28	20.2053-3(c)(3).....	10:51
20.2053(e)(2)	17:28	20.2053-3(d)(1)	17:27
20.2053-1(b)(2)(i)(iv).....	17:24.50	20.2053-4(a)	17:28
20.2053-1	17:26	20.2053-4(c)	17:28
20.2053-1(d)(1)	17:24.50	20.2053-4(d)(1)	17:28
20.2053-1(d)(2)	17:24.50	20.2053-4(d)(2)	17:28
20.2053-1(d)(4)(i)	10:51, 17:26	20.2053-4(d)(5)	17:28
20.2053-1(d)(5)(i)	17:28	20.2053-4(d)(7)	17:28
20.2053-3(a)	10:51	20.2053-6(f).....	17:28
20.2053-3(b)(1)	17:26	301.9100-3.....	17:2.50, 17:98.50
20.2053-3(b)(2)	17:26	2053-1(d)(4)(i)	17:24.50
20.2053-3(c)(1).....	10:51, 17:26	2053-4(e)(1).....	17:28

TEMPORARY TREASURY REGULATIONS

Reg.	Sec.
1.6081-6T.....	17:94

PROPOSED TREASURY REGULATIONS

Reg.	Sec.	Reg.	Sec.
1.1014-10(b)(2)	17:98.70	1.6035-1(c)(1).....	17:98.70
1.6035-1(a)(2)	17:98.70	1.6035-1(f).....	17:98.70
1.6035-1(b)(1)	17:98.70	20.2032-1(c)(1).....	17:48

TABLE OF LAWS AND RULES

PROPOSED TREASURY REGULATIONS—Continued

Reg.	Sec.	Reg.	Sec.
20.2032-1(c)(5).....	17:48	26.2642-7.....	17:67
20.2032-1(f)(3)(i).....	17:48	301.7701-15(b)(3).....	17:58.50

CODE OF FEDERAL REGULATIONS

26 C.F.R. Sec.	Sec.	26 C.F.R. Sec.	Sec.
20.2053-3(a).....	17:26	26.2601-1(a).....	17:60
20.2053-3(c)(3).....	17:26		

FEDERAL RULES OF CIVIL PROCEDURE

Rule	Sec.
25(a)(1).....	14:15

**INTERNAL REVENUE SERVICE CHIEF COUNSEL
ADVISORY**

Rule	Sec.	Rule	Sec.
200747019.....	17:70	201328030.....	17:20
200803016.....	17:70		

INTERNAL REVENUE SERVICE NOTICES

Notice	Sec.	Notice	Sec.
2008-32.....	17:96	2017-12.....	17:72
2011-20.....	17:96	2017-15.....	17:62
2011-66.....	17:66.50	2017-15.....	17:34.50
2011-76.....	17:98.50		

IRS PRIVATE LETTER RULINGS

Ruling	Sec.	Ruling	Sec.
200235013.....	17:67	200735006.....	17:67
200241043.....	17:67	200736011.....	17:67
200245018.....	17:67	201004022.....	10:50
200316031.....	17:67	201015003.....	17:70
200439001.....	17:67	201322039.....	17:2.50, 17:98.50
200443010.....	17:67	201334005.....	17:2.50, 17:98.50
200648028.....	17:36	201342006.....	17:2.50, 17:98.50

IRS PRIVATE LETTER RULINGS—Continued

Ruling	Sec.	Ruling	Sec.
201343001.....	17:2.50, 17:98.50	201544012.....	17:98
201345001.....	17:2.50, 17:98.50	201605012.....	17:98
201427010-10147015	17:14	201743013.....	17:57
201436036.....	17:14	201801011.....	17:93

INTERNAL REVENUE SERVICE REVENUE PROCEDURES

Rev. Proc.	Sec.	Rev. Proc.	Sec.
2001-38.....	17:36, 17:37	2016-49.....	17:36, 17:37
2011-42.....	17:28	2017-34.....	17:2.70
2011-48.....	17:28		

INTERNAL REVENUE SERVICE REVENUE RULINGS

Rev. Rul.	Sec.
2006-34.....	17:70
2013-17.....	17:2.70, 17:34.50, 17:62

INTERNAL REVENUE SERVICE TREASURY DECISIONS

	Sec.		Sec.
9593	17:2.70	9644.....	17:91.50

FEDERAL REGISTER

78 Fed. Reg.	Sec.
72393.....	17:91.50

SENATE BILLS

No.	Sec.
1047.....	24:42.50

TABLE OF LAWS AND RULES

CALIFORNIA BUSINESS AND PROFESSIONS CODE

Sec.	Sec.	Sec.	Sec.
6450	20:7	6501(f).....	24:42.50
6500 et seq. ...	24:42.50, 26:5, 27:11, 28:19, 28:34, 28:167, 28:179, 28:182	6530.....	24:42.50, 28:34
	28:34	6533.....	24:42.50
6501	28:34	6534.....	24:42.50

CALIFORNIA CIVIL CODE

Sec.	Sec.	Sec.	Sec.
366.2	4:33.50	2224	24:9
682.1.....	4:55	2224.5	24:9
884.020.....	16:79	2920.7	13:5
1170	4:33.10	3429 et seq.	15:31
2223	24:9	3439 et seq.	15:27

CALIFORNIA CODE OF CIVIL PROCEDURE

Sec.	Sec.	Sec.	Sec.
Title 3A, Part 2.....	28:55	415.10.....	3:87, 3:88, 27:40
155(b).....	26:5.50	415.30.....	3:87, 3:88, 27:40
337.60(f)	14:8	415.40	27:40
338	14:14	419.60	10:28
338(a)	13:21	425.16	10:15.1
366.1.....	14:7	435.5	10:69
366.2	13:5, 13:11, 13:21, 14:14, 24:154	680.010 et seq.	13:29
366.2(a) ..	6:10, 6:29, 7:25, 7:28, 7:31	704.730	18:22
366.3	3:7, 13:35, 13:36, 14:14	709.010	24:163, 24:167
366.3(a)	3:7	873.745	16:71
372	28:121, 31:77, 31:80, 31:81	904.1(a)(10).....	10:45
372(c)	28:121	917.9	10:76
377.32	14:7	1013	24:71
377.42	14:13	1013b.....	5:24
377.60	14:8	2016.010 et seq.	24:17
377.60(a).....	14:8	2016.010.....	5:10, 10:37, 14:33
377.60(b).....	14:8	2020.010 et seq.	12:12
391	28:55	2030.260.....	12:27
		3240.6(a)(2).....	24:95

CALIFORNIA CORPORATIONS CODE

Sec.	Sec.
16100 et seq.....	11:9

CALIFORNIA ELECTIONS CODE

Sec.		Sec.	Sec.	Sec.
354.5	.....	27:15, 27:20, 27:49, 27:59	2208	..... 27:15, 27:16, 27:20, 27:49, 27:59
2150(b)	...	27:15, 27:20, 27:49, 27:59	2209	..... 27:49, 27:59
2150(d)	.....	27:20, 27:49, 27:59		

CALIFORNIA EVIDENCE CODE

Sec.		Sec.	Sec.	Sec.
641	.....	13:21	957	..... 1:15.50, 24:95
730	.....	26:11	959	..... 1:15.50
953(c)	.....	1:15.50	960	..... 1:15.50
954(c)	.....	1:15.50	961	..... 1:15.50

CALIFORNIA FAMILY CODE

Sec.		Sec.	Sec.	Sec.
297	.....	3:5.30, 3:53, 31:1	7540	..... 25:17
300 et seq.	.....	27:58	7573	..... 3:49
1101	.....	3:96	7600 et seq.	..... 3:49
1101(d)(1)	.....	7:31	7611	..... 3:49, 25:17
1101(d)(2)	.....	7:31	7611(c)	..... 3:49
1101(d)(3)	.....	7:31	7611(d)	..... 3:49
2581	.....	4:55	7613	..... 3:49
3101 to 3104	.....	25:17	7613(b)	..... 3:49.50
3104	.....	25:17	7800 et seq.	..... 25:17, 26:12
3183	.....	26:11	8714	..... 28:15
3429	.....	26:24.50	8714.5	..... 28:15
4502	.....	14:14	8802	..... 28:15
6200	.....	28:121		

CALIFORNIA FINANCIAL CODE

Sec.		Sec.	Sec.	Sec.
775	.....	24:83	1592	..... 24:83
1585	.....	15:45, 28:158	1612	..... 15:54

CALIFORNIA GOVERNMENT CODE

Sec.		Sec.	Sec.	Sec.
6063a	.....	16:41	26830	..... 1:22
16430	.....	11:9	31760.2	..... 3:28
26827	.....	1:22		

TABLE OF LAWS AND RULES

CALIFORNIA GOVERNMENT CODE—Continued

Sec.	Sec.	Sec.	Sec.
68631	26:9	70652	5:11
70626	9:19	70653	5:11
70626(b)	6:24	70654	5:11
70650 to 70658	5:11	70655	5:11
70650.....	1:22, 1:23, 5:11, 21:42	70656	5:11
70650(a)	1:22	70657	5:11
70650(b)(2)	1:22	70657.5	5:11
70650(b)(3)	1:22	70658	5:11
70651	5:11	70658(a)	5:11

CALIFORNIA HEALTH AND SAFETY CODE

Sec.	Sec.	Sec.	Sec.
1569.698.....	27:32, 28:68	7150.40	2:4
7120.20(d).....	2:4	7150.40(a).....	2:4
7150 to 7150.90.....	2:4	7150.40(b).....	2:4
7150.10(a)(5).....	2:4	7150.45(a).....	2:4
7150.15(a).....	2:4	7150.45(b).....	2:4
7150.15(b).....	2:4	7150.80(a).....	2:4
7150.20	2:4	7150.80(b).....	2:4
7150.20(b).....	2:4	10356(b)(1)	4:33
7150.25	2:4	103525.....	4:33
7150.25(a)(1).....	2:4	103526.....	4:33, 60
7150.25(a)(2).....	2:4	103526(a).....	4:33

CALIFORNIA INSURANCE CODE

Sec.	Sec.
10110.1(d)	4:28

CALIFORNIA PENAL CODE

Sec.	Sec.	Sec.	Sec.
2601	3:5	13700	3:5, 30
11105	26:8		

CALIFORNIA PROBATE CODE

Sec.	Sec.	Sec.	Sec.
Part 3	10:15	48	24:48, 24:167
24(d).....	24:16	48(a)(2)	10:7
37.....	3:25	52(b).....	27:66
44.....	2:19, 50		

CALIFORNIA PROBATE CODE—Continued

Sec.	Sec.	Sec.	Sec.
54	25:17	870, et seq.....	15:23.50, 24:77.50
56	3:5	872	15:23.50, 24:77.50
69	4:33.10	873	15:23.50, 24:77.50
72	3:25	875	15:23.50, 24:77.50
74	27:57.10	875(a)	15:23.50, 24:77.50
78	4:54, 4:55	876	15:23.50, 24:77.50
82	24:3	877	15:23.50, 24:77.50
86	10:21, 10:60	878	15:23.50, 24:77.50
144	3:26, 3:71	879	15:23.50
210 et seq.....	4:33.60	880(a)	15:23.50, 24:77.50
210(a).....	4:33	880(b)	15:23.50, 24:77.50
215	2:18, 2:29, 4:33.60, 13:21	880(c)	15:23.50, 24:77.50
216	2:19.50	880(d)	15:23.50, 24:77.50
216(b).....	2:19.50	880(e)	15:23.50, 24:77.50
216(c).....	2:19.50	880(f).....	15:23.50, 24:77.50
235	27:66	880(g).....	15:23.50, 24:77.50
254(b).....	3:89	881	15:23.50, 24:77.50
283	3:75	881(a)	15:23.50, 24:77.50
331(e).....	2:10	881(b)	15:23.50, 24:77.50
366.3	14:14	881(c)	15:23.50, 24:77.50
500.1(b).....	26:1	881(d)	15:23.50, 24:77.50
601	3:16.50	881(e)	15:23.50, 24:77.50
621	3:8, 3:10	881(f).....	15:23.50, 24:77.50
640	3:10	883	15:23.50, 24:77.50
652(a) to (b)	3:16.50	1000(b)	5:10, 10:37
675	3:16.50	1051	5:10, 5:25, 26:17, 30:21
676	3:16.50	1060.....	28:169
681	24:163	1061	28:87
682	24:163	1062	28:87
683	24:163	1063(h).....	21:31, 28:87, 28:169
810 to 813	27:66	1212	5:19
810 to 812	10:20	1214	5:27, 10:28
810(a)	27:66	1215	2:10, 2:18, 2:19.50, 2:29, 5:16, 5:19, 5:20, 5:23, 5:27, 10:28, 10:33, 11:14, 12:14, 13:21.50, 14:17, 14:28, 15:11, 15:47, 21:45, 21:48, 21:56, 21:69, 21:70, 21:71, 24:69, 24:71, 24:93.50, 24:118, 25:5, 25:9, 25:35, 27:14, 27:53
810(c).....	27:66	1215(a)	5:19
811	27:66	1217	5:19
811(a)(1) through (4).....	3:5.30	1220	5:27, 12:56, 16:78, 19:23
812	27:66	1220(a)	15:47
812(a)	27:66	1230	16:78
812(c).....	27:66	1265	5:24
813	27:66	1266	5:24
813(b)	27:66	1300 et seq.	10:76
850 et seq.	14:34, 16:60, 16:95, 28:168	1303	10:45
850 et seq.	4:33.70, 14:32, 14:33, 16:95, 28:168	1303(a)	10:45
850(a)(2).....	16:60	1303(b)	10:45
851(a)	14:33	1303(d)	5:32
851(c).....	14:33	1303(e).....	5:32
851(d)	14:33	1303(f).....	5:32
851.1	14:33		
856	16:60		
857(a)	16:60		
857(b)	16:60		
859	14:13, 14:33, 14:34, 28:168		

TABLE OF LAWS AND RULES

CALIFORNIA PROBATE CODE—Continued

Sec.	Sec.	Sec.	Sec.
1303(g).....	5:32	1600.....	25:14
1303(h).....	5:32	1601.....	26:19
1303(i).....	5:32	1602(b).....	26:19
1303(j).....	5:32, 10:45	1602(c).....	26:19
1303(k).....	5:32	1800 et seq.	27:57.50
1303(l).....	5:32	1800.3(b).....	25:21, 27:6
1304(a)(1).....	21:49	1801.....	24:47, 27:40, 27:57.30
1310(a).....	10:76	1801(a).....	27:57.10
1310(b).....	10:76, 21:49	1801(b).....	27:57.10
1310(d).....	10:76	1801(c).....	27:57.10
1419.....	27:16	1801(d).....	29:2
1420.....	29:2	1801(e).....	27:40
1449.....	25:11, 25:12, 25:18, 26:1	1810.....	27:8, 27:9
1449(a).....	25:5, 25:9.50, 25:35	1812(a).....	27:8
1454.....	27:16, 27:57.50	1812(b).....	27:9
1459.5.....	25:11, 25:12	1813.....	27:8, 27:9
1460 et seq.	28:52	1813.1.....	27:8, 27:9
1460.....	27:52, 28:182	1820 et seq.	27:28
1460(a).....	28:57	1821.....	28:179
1460.2.....	25:5, 25:9.50, 25:35, 26:7	1821(c).....	27:11, 28:34
1470.....	26:11	1821(d).....	27:11
1470(a).....	27:33	1821(f).....	27:11
1471.....	25:13, 30:10, 31:39	1821(g).....	27:11
1472.....	25:13, 31:39	1821(h).....	27:11
1474.....	25:11, 25:12	1821(i).....	27:11
1500.....	26:11	1821(j).....	27:11, 29:7, 29:34
1500(i).....	25:16	1822.....	27:48
1500.1(a).....	25:18, 26:1	1822(b).....	27:48, 28:57
1500.1(b).....	25:18	1822(f).....	27:11
1501.....	26:11	1823(b).....	27:40
1510.....	28:15, 28:179	1824.....	27:40
1510(a).....	26:5	1826.....	25:5, 25:9.50, 25:35, 27:16, 27:49, 27:66
1510(d).....	26:5	1826(a).....	27:16
1510(e).....	26:5	1826(b).....	27:16
1510(g).....	26:14	1826(c).....	27:16
1510(i).....	26:6	1826(d).....	27:16
1510(j).....	26:5	1826(l).....	27:16
1510.1.....	25:2, 25:14	1826(q).....	27:16
1510.1(a).....	26:5.50	1827.5(b).....	27:16
1510.1(b).....	26:5.50	1827.5(c).....	27:16
1510.1(c).....	26:5.50	1827.5(e).....	27:16
1511(b).....	28:57	1830.....	27:57.50
1511(i).....	26:7	1830(c).....	27:21, 27:45.50, 27:45.70
1513.....	25:5, 25:9.50, 25:35	1834.....	27:57.50
1513(b).....	26:8	1834(a).....	27:22, 27:46
1513(c).....	26:8	1835.....	27:22, 27:46, 27:57.50, 27:57.55
1513(d).....	26:8	1848(a).....	27:28
1513(h).....	26:8	1848(b).....	27:28
1513.1(a).....	26:9	1850.....	27:48, 27:49
1514(b).....	26:11	1850(a).....	27:48, 27:49
1514(c).....	26:11	1850(b).....	27:48
1514(d).....	26:11	1851.....	27:49
1516.5.....	25:17, 26:12		
1516.5(a).....	25:17		

CALIFORNIA PROBATE CODE—Continued

Sec.	Sec.	Sec.	Sec.
1851(a)	27:49	1996	27:57.25
1851(b)	27:49	1996(a)	27:57.30
1851(b)(2)	27:49	1996(b)	27:57.30
1851(e)	27:16, 27:49	1996(c)	27:57.30
1851.1	27:28, 27:49, 27:57.50, 28:190	1997	27:57.30, 28:190
1851.2	27:49	1997(b)	27:57.30
1851.5	27:16	1998	27:57.35
1870 et seq.	27:20	1999	27:57.40
1880	27:66	2001 et seq.	28:57
1881	27:66	2001	27:28, 27:57.25, 27:57.50, 28:57, 28:190, 31:86
1881(a)	27:66	2001(a)	27:57.45
1881(b)	27:66	2001(b)	27:57.45
1881(b)(1)	27:66	2001(c)	27:57.45
1881(b)(1)(A)	27:66	2001(d)	27:57.45
1881(b)(1)(B)	27:66	2001(e)	27:57.25, 27:57.45
1881(b)(1)(C)	27:66	2001(g)	27:57.45
1881(b)(1)(D)	27:66	2002	27:28, 27:49, 27:57.10, 27:57.45, 27:57.50, 28:55, 28:190
1881(b)(2)	27:66	2002(a)	27:57.50
1881(c)	27:66	2002(b)	27:57.50
1881(d)	27:66	2002(c)	27:57.50
1881(e)	27:66	2002(d)	27:57.50
1890(a)	27:67	2002(e)	27:57.50
1903	25:5, 25:9.50	2002(f)	27:57.50
1910(a)	27:59	2002(g)	27:57.50
1910(b)	27:59	2002(h)	27:57.50
1950 et seq.	29:20, 29:22	2002(i)	27:57.50
1961	29:20, 29:22	2002(i)(4)	27:57.50
1962	28:190	2002(j)	27:57.50
1968	29:20, 29:22	2002(k)	27:57.50
1970(b)	28:55	2003	27:57.50
1980 et seq.	28:13, 28:190	2011	27:57.55, 28:130
1980, et seq.	27:57.10	2012	27:57.55
1981	27:57.10, 27:57.50	2013	27:57.55
1981(d)	27:57.10	2014	27:57.55
1982	27:57.10	2014(a)	27:57.55
1983	27:57.10	2014(b)	27:57.55
1984	27:57.15, 27:57.55	2014(c)	27:57.55
1984(a)	27:57.15	2015	27:57.55
1985	27:57.15, 27:57.55	2016	27:57.10, 28:130
1985(a)	27:57.15	2016(a)	27:57.55
1985(b)	27:57.15	2016(b)	27:57.55
1985(c)	27:57.15	2016(c)	27:57.55
1986(a)	27:57.20	2017	27:57.55
1986(b)	27:57.20	2017(a)	27:57.55
1991(a)	27:57.25	2017(b)	27:57.55
1991(b)	27:57.25, 27:57.45	2018	27:57.55
1992	27:57.25	2019	27:57.55
1993	27:57.25, 27:57.30, 27:57.40	2021	27:57.10
1993(f)	27:57.25	2023(c)	27:57.55
1994	27:57.25, 27:57.50	2031 et seq.	27:57.25, 27:57.50
1994(a)(1) and (2)	27:57.40	2101.1	28:87
1994(b)	27:57.25		
1995	27:57.25		

TABLE OF LAWS AND RULES

CALIFORNIA PROBATE CODE—Continued

Sec.	Sec.	Sec.	Sec.
2105	26:11	2590(b)	28:82
2200(b)	28:13	2591	28:82
2204(a)	28:15	2610	28:167, 28:179
2204(b)	28:15, 28:16	2614.7	28:167, 28:179, 28:182
2205	28:15	2614.8	28:179
2212 to 2217	28:15	2620	28:169, 28:182
2212	28:15	2620(b). 27:53, 27:56, 28:170, 28:175	
2217	28:16	2620(c)	28:169
2250 et seq.....	27:57.50, 28:25.70, 28:25.90, 28:179	2620(c)(3)	28:169
2250(c)	28:19, 28:34	2620(d)	28:169
2250(d)	28:19	2620(e)	28:169
2250(e)	28:19	2622.5	28:171
2250(f)	28:19	2628(a)	28:32
2250(g)	28:19	2641(c)	28:179
2250(h)(2)	28:23	2643(a)	28:182
2250(j)	28:19	2643.1	28:182
2257	27:57.25	2643.1(a)	28:182
2300	27:57.50	2643.1(b)	28:182
2300(b)	26:10	2643.1(c)	28:182
2320(c)(4)	28:32	2643.1(d)	28:182
2321	28:32	2647	25:13, 28:180
2323	28:32	2850 et seq.	24:42
2340 et seq.	24:43	2900(a)	28:41
2340....	24:42.50, 26:5, 27:11, 28:19, 28:34, 28:167, 28:179, 28:182	2900(a)(2)	28:41
2350(c)	28:51	2900(b)(3)	28:43
2351	28:52	2901(a)	28:41
2351(a)	28:43, 28:51, 28:52	2901(b)	28:41
2351(b)	28:52	2901.5(a)	28:41
2351(c)	28:52	2901.5(b)	28:41
2351(d)	28:52	2910	28:41
2352(c)	28:57, 28:79	2920.5	27:16
2352(d)	28:57, 28:80	3089	31:28
2352(e)	28:56, 28:57	3100 et seq.....	25:11
2352(f)	28:56, 28:57	3140(b)	31:39
2352(g)	28:57	3140(c)	31:39
2352(h)	28:57	3140(d)	25:11, 31:39
2352.5(a)	28:56	3140(f)	31:39
2352.5(b)	27:23	3600, et seq.....	31:77, 31:80
2352.5(b)(1)	27:23	3600 to 3601	31:81
2352.5(b)(2)	27:23	3800(c)	31:86
2352.5(c)	27:23	4000 et seq.	25:25
2352.5(d)	27:23	4050(a)(1)	25:25
2355(a)	27:66	4600 et seq.....	2:4
2356.5	27:33	4600 et seq.	25:25.50
2356.5(b)	27:32, 28:68	4629	25:25
2356.5(f)	27:33	4680 et seq.	25:25
2357	27:66, 29:20, 29:22	5000 et seq.....	4:1, 4:54
2360	27:23.50	5010 et seq.....	4:33.40
2361	27:52, 27:56.50	5040	4:22, 4:54, 4:58
2505	28:130	5040(a)	4:54
2505(d)	28:130	5040(b)	4:54
2580 et seq.....	3:5.30, 24:47	5040(b)(1)	4:54
		5040(b)(2)	4:54
		5040(b)(3)	4:54

CALIFORNIA PROBATE CODE—Continued

Sec.	Sec.	Sec.	Sec.
5040(c).....	4:54	5650	4:33.30
5040(d)	4:54	5652(a)	4:33.30
5040(e)(1).....	4:54	5652(b)	4:33.30
5040(e)(2).....	4:54	5652(c).....	4:33.30
5042	4:55	5654(a)	4:33.30
5042(a)	4:55	5654(b)	4:33.30
5042(b)	4:55	5656	4:33.30
5042(b)(1).....	4:55	5656(b)	4:33.30
5042(b)(2).....	4:55	5660	4:33.40
5042(c).....	4:55	5664	4:33.40
5042(d)	4:55	5666(a)	4:33.40
5044(a)(1).....	4:56	5666(b)	4:33.40
5044(a)(2).....	4:56	5668	4:33.40
5044(a)(3).....	4:56	5670	4:33.50
5044(a)(4)(A).....	4:56	5672	4:33.50
5044(a)(4)(B).....	4:56	5674	4:33.50
5044(b)	4:56	5674(a)	4:33.50
5044(c).....	4:56	5674(b)	4:33.50
5046	4:57	5676	4:33.50
5048(a)	4:58	5676(a)	4:33.50
5048(b)	4:58	5676(b), (c), and (d).....	4:33.50
5048(c)(1).....	4:58	5676(c).....	4:33.50
5048(c)(2).....	4:58	5676(d)	4:33.50
5201	4:18	5676(e)	4:33.50
5301	4:21, 4:27	5676(f).....	4:33.50
5301(b)	4:21	5680(a)	4:33.60
5301(c).....	4:21	5680(b)	4:33.60
5301(d)	4:21	5680(c).....	4:33.60
5301(e).....	4:21	5680(d)	4:33.60
5301(f).....	4:21	5682	4:33.60
5303	4:18, 4:27	5690	4:33.70
5600 et seq.....	4:33.10	5690(a)	4:33.70
5600(a)	4:33.10	5690(b)	4:33.70
5600(c).....	4:33.10	5690(c).....	4:33.70
5601	4:58	5692	4:33.70
5602	4:33.10	5694	4:33.70
5604	4:33.10	5696(a)	4:33.70
5606	4:33.10	5696(b)	4:33.70
5608	4:33.10	6100.5	10:20
5610	4:33.10	6102	3:5
5612	4:33.10	6104	10:21
5614	4:33.10	6110	10:18
5616	4:33.10	6110(c)(1).....	9:21, 10:18
5620	4:33.20	6110(c)(2)	9:21, 9:22, 9:22.50, 10:18, 10:58
5622	4:33.20	6112	10:14
5624	4:33.20	6112(c)	3:5
5626	4:33.20	6112(d).....	3:5
5628(a)	4:33.20	6122	3:33
5628(b)	4:33.20	6124	3:32, 10:25
5630	4:33.20	6170(c)(1)	9:21, 9:22, 10:18
5632(a)	4:33.20	6401.....	4:39, 4:41, 4:43
5632(b)	4:33.20	6402.....	3:49, 3:51, 3:54, 4:39, 4:41, 4:43
5642	4:33.20, 4:66		
5644	4:33.20, 4:67		

TABLE OF LAWS AND RULES

CALIFORNIA PROBATE CODE—Continued

Sec.	Sec.	Sec.	Sec.
6406	3:5.30	9732	5:32
6407	3:5.30	9880 et seq.	16:67
6450 et seq.	3:5.30	9881	16:67
6452	3:49, 3:51	9882	16:67
6526	18:22	9883(a)	16:68
6600 et seq.	6:45	9884	16:67
6602	5:11	9885	16:67
7000, et seq.	24:171	9962	16:78
7263	16:60	9963	16:78
7642	28:47	9964(b)	16:78
7660	3:62	9965	16:79
7661	3:62	10004(a)	16:58
8100	9:15	10004(b)	16:58
8110	9:15	10150(a)	16:10
8120 et seq.	9:15	10150(c)	16:10
8200	2:10	10151(d)	16:43
8200(d)	9:19	10160 et seq.	16:10
8224	10:18	10160	16:71
8252	10:17	10200	11:9
8252(a)	10:17, 10:18, 10:23	10206(b)	16:21
8405(c)	11:19	10250(b)	16:41
8442(b)	16:1	10251(a)	16:41
8461(a) to (q)	10:7	10253(c)	16:5
8465(a)	9:41	10259	11:9, 16:48
8465(a)(2)	9:41	10259(b)	16:48
8465(d)	9:41	10259(c)	16:48
8465(e)	9:41	10260(b)	16:49
8465(f)	9:41	10261	16:49
8465(g)	9:41	10261(b)	16:50
8545	1:22	10301	16:15
8800	12:17, 12:66, 21:35, 28:176	10306(a)	16:18
8800(a)	12:45	10306(b)	16:18
8800(d)	12:47, 12:66, 12:78, 28:176	10307	16:27, 16:29
8802	12:66, 28:176	10309	16:49
8903(b)	12:56	10309(a)	16:18
8903(c)	12:56	10309(b)	16:18
8906	12:24, 21:46	10309(c)	16:78
8906(e)	12:24	10311(a)(1)	16:26
8920	12:7, 12:58	10311(a)(2)	16:26
8922	12:7	10311(a)(3)	16:26
8924(a)(2)	12:61	10311(b)	16:26
9000 et seq.	4:33.50, 13:2	10311(d)	16:26
9000(b)	13:2	10311(e)	16:26
9100	13:10	10313	16:49
9202	2:19.50, 13:21	10313(a)	16:27
9202(b)	21:68	10313(c)	16:26
9202(c)	13:21.50, 21:68	10313(d)	16:26
9202(d)	21:68	10315(a)	16:29
9300(a)	13:29	10315(b)	16:29
9303	13:31	10350	16:36, 16:38
9353(a)(1)	13:36, 14:14	10351	16:38
9601(a)	11:20	10361(a)	16:63
9604	16:103	10363(c)	16:63
9653(a)(1)	15:31	10400 to 10600	24:93.50

CALIFORNIA PROBATE CODE—Continued

Sec.	Sec.	Sec.	Sec.
10454(d)	11:19	15212	24:38.50
10454(e)	11:19	15212(a)	24:38.50
10503	11:9	15212(b)	24:38.50
10510	16:9, 16:11	15212(c)	24:38.50
10511	16:9	15212(d)	24:38.50
10517	16:60	15212(e)	24:38.50
10518	16:60	15212(f)	24:38.50
10530	16:9	15300 et seq.	24:124, 24:167
10534(a)	11:9	15301	24:167
10537	16:9, 16:11	15301(b)	24:163
10538(a)(1)	16:10	15305(b)	24:168
10550	11:10	15305(c)	24:168
10552	11:10	15306.5	24:163, 24:166, 24:167
10585(c)	11:13	15307	24:163, 24:167
10800 to 10805	20:1	15308	24:167
10800	20:1	15401(b)(2)	24:123
10801	4:33.50, 20:1	15402	24:123
10810 to 10814	20:1	15403(b)	24:124
10810	20:1	15403(c)	24:124
10811	4:33.50, 10:51, 20:1	15404(a)	24:125
10811(a)	20:1	15404(b)	24:125
10813	20:10	15408	24:126
11003	21:47	15408(b)	24:126, 24:132
11420	1:23, 21:42	15410	24:132
11440 et seq.	5:32	15410(a)	24:132
11604(b)	3:87	15410(b)	24:132
11604(c)	3:87	15410(c)	24:132
11604.5	3:87, 3:88	15410(d)	24:132
11604.5(a)	3:87, 3:88	15410(e)	24:132
11604.5(b)	3:87, 3:88	15604(b)	24:43
11604.5(c)	3:87, 3:88	15642(b)(6)	24:113
11604.5(d)	3:87, 3:88	15643(f)	24:48
11604.5(e)	3:87, 3:88	15660(d)	24:48
11604.5(f)	3:87, 3:88	15660.5	24:48
11604.5(g)	3:87, 3:88	15680(a)	24:49
11604.5(h)	3:87, 3:88	15685	24:51
11604.5(i)	3:87, 3:88	15687(a)	20:8
11604.5(j)	3:87, 3:88	15688	24:49
11604.5(k)	3:87, 3:88	15800	24:68, 24:73
11620	21:19	16010	24:93
11623	21:19	16011	24:93
11700	10:16	16060 et seq.	24:95
11701	19:23	16060.7	24:67, 24:68, 24:117
11704	14:1	16061	24:68, 24:115, 24:117
11704(b)	14:1, 19:23, 19:31	16061.5	24:68, 24:117
11704(b)(1)	19:31	16061.5(a)	24:68
13100	3:5.30	16061.5(b)	24:68
13101	21:19, 21:88	16061.7	24:69, 24:71
13111(d)	6:12	16061.7(a)(3)	24:68
13200(a)	6:26	16061.7(f)	24:71
13206(e)	6:31	16061.8	24:71
13562(d)	7:27, 7:30	16062(e)	24:72
13656	5:32	16064	24:115
15002	24:123	16064(b)	24:73, 24:117

TABLE OF LAWS AND RULES

CALIFORNIA PROBATE CODE—Continued

Sec.	Sec.	Sec.	Sec.
16068.....	24:68, 24:117	20112(c)	21:68.50
16069.....	24:67, 24:68, 24:73	20116(a)	21:68.50
16202.....	24:93	20120 et seq.	21:68.50
16239.....	24:83	20120(c)	21:68.50
16249.....	24:93	20200 et seq.	5:32
16336.....	24:60	20210(b)(1)	21:68.50
16336(a).....	24:60.50	20211.....	21:68.50
16336.4.....	24:60.50	20212(a)	21:68.50
16336.4(e)	24:60.50	20212(b).....	21:68.50
16336.5(a)	24:60.50	20214(a).....	21:68.50
16336.5(b).....	24:60.50	20222.....	21:68.50
16336.6(a).....	24:60.50	21110	4:33.30
16336.6(b).....	24:60.50	21121	3:8
16403(b)(1), (2)	24:95	21134(a)	19:21
16440.....	24:97	21134(b).....	19:21
16500 to 16504	24:93.50	21134(c)	19:21
16500.....	24:93.50	21300 to 21308 ..	10:14, 10:15, 10:16
16501(a).....	24:93.50	21304.....	10:17
16501(b).....	24:93.50	21305 et seq.....	1:9
16501(c)	24:93.50	21310 to 21315	10:14, 10:15, 10:15.1, 10:16, 10:17
16501(d).....	24:93.50	21310(a)	10:14
16502.....	24:93.50	21310(b).....	10:14
16503(a).....	24:93.50	21310(c)	10:14
16503(b).....	24:93.50	21310(d).....	10:14
16503(c).....	24:93.50	21310(e)	10:14
17200	19:38, 21:15, 21:74, 24:16, 24:17, 24:47	21311(a)	10:15.1
17200(b)(1)	10:16	21311(b)	10:15.1
17200(b)(3)	10:16	21312.....	10:15.1
17200(b)(5)	24:126	21313.....	10:15, 10:15.1
17200(b)(7)	24:115	21314.....	10:15.1
17201.1.....	24:17	21315 ..	10:14, 10:15, 10:15.1, 10:16, 10:17
17203.....	28:41	21320 to 21322 ..	10:14, 10:15, 10:16
17210.....	24:16	21320.....	10:17
17211.....	21:47, 28:171	21350.....	10:14
17211(b)	24:21	21350(a).....	24:47
18000 et seq.....	24:152	21350.5.....	24:72
18001	24:155	21351(a)	3:5.30
18002	24:154	21360 et seq.....	1:15, 3:5, 3:5.30, 10:21, 10:22
18004	24:153	21360 et seq.	4:33.70, 10:22
18100.5.....	24:77.50	21362(a)	3:5.30
19000, et seq.	24:171	21362(b)	3:5.30
19000(g).....	24:171	21364	3:5.30
19000(h).....	24:171	21366	3:5.30
19202.....	2:18	21368	3:5.30
19202(b)	2:19	21370	3:5.30
20100 et seq.	5:32, 21:68.50	21374(a)	3:5.30
20100 et seq.	4:33.60	21374(b)	3:5.30
20110 to 20117	21:68.50	21374(c).....	3:5.30
20110(b)(1)	21:68.50	21380	3:5.30, 10:14, 10:21, 10:22
20110(b)(2)	21:68.50	21380(a).....	3:5.30, 24:47, 24:72, 24:113
20111.....	21:68.50		
20112(a).....	21:68.50		
20112(b).....	21:68.50		

CALIFORNIA PROBATE CODE—Continued

Sec.	Sec.	Sec.	Sec.
21380(b)	3:5.30	21392(b)	3:5.30, 10:21, 10:22
21380(c)	3:5.30	21525	17:36
21380(d)	3:5.30	876 to 879	15:23.50, 24:77.50
21382	3:5.30, 24:72	5040 to 5048	4:56, 4:57, 4:58
21384	3:5.30	1860 et seq	27:57.50
21384(a)	3:5.30	1980 et seq	27:22, 27:46
21384(b)	3:5.30	2250 et seq	27:57.25
21384(d)	3:5.30	2650 et seq	27:57.50
21386	3:5.30	5000 et seq	3:89
21388(a)	3:5.30	5040 t 5048	4:57
21388(b)	3:5.30	5600 et seq	4:33.10
21390	3:5.30	21300 to 21308	10:15.1
21392	3:5.30, 10:21, 10:22	21320 to 21322	10:15.1
21392(a)	3:5.30	Ch 9	10:4

CALIFORNIA REVENUE AND TAXATION CODE

Sec.	Sec.	Sec.	Sec.
62(m)	12:47	63.1(j)	12:47
62(n)	12:47	480	4:33.60, 12:47, 12:66, 12:78, 28:176
62(p)	12:47	480(b)	12:47, 12:78
62(p)(2)	12:47	480.4	12:78
63(b)	12:47	19513	21:68
63.1	12:47		
63.1(c)(3)	12:47		

CALIFORNIA WELFARE AND INSTITUTIONS CODE

Sec.	Sec.	Sec.	Sec.
213.5	3:50	5350.5	30:8, 30:10
300	26:8	5358(c)(1)	30:22
304	28:15	5358(c)(2)	30:22
328	26:8	5358.2	30:25
329	26:8	8103(f)(6)	30:13, 30:28
366.26	3:50, 14:8	9700 et seq	27:16
4512(a)	29:2	14000 et seq	13:21
4620 et seq	28:51, 28:57	14000 et seq	4:33.30
5000 et seq	25:4.50, 27:17, 27:18.50	14009.5	13:21
5008(h)(1)(B)	30:2, 30:22	14200 et seq	13:21
5150	30:1, 30:4	15610.70	10:21, 10:60
5328	28:58	15610.70(a)	10:21
5328.04	28:58	15610.70(b)	10:21
5350(d)	30:18	15657.3(d)	14:8
		15657.5	14:34, 28:168

TABLE OF LAWS AND RULES

CALIFORNIA RULES OF COURT

Rule	Sec.	Rule	Sec.
7.4	5:27	7.950.5(c)	31:80
7.5	26:5	7.955	31:81
7.10	26:17, 30:21	7.955(a)	31:81
7.10(b)	25:4.50, 27:18.50	7.955(b)	31:81
7.10(c)	25:4.50, 27:18.50	7.955(c)	31:81
7.52	26:7	7.955(d)	31:81
7.101	5:33, 9:5, 9:15, 21:82, 21:92, 27:16, 27:21, 27:40, 27:40.50, 27:45.50, 27:45.70, 29:34	7.1002.5	26:5.50
7.101(a)	12:1, 12:7, 12:58, 27:38	7.1008	26:19, 28:52
7.151	1:22, 1:23, 21:42	7.1009	28:2, 28:101
7.151(a)	12:17, 21:35	7.1011	28:111, 28:194, 28:196
7.151(c)	12:17, 21:35	7.1012(b)	28:19
7.151(d)	12:17, 21:35	7.1012(d)	28:19
7.151(g)	12:17, 21:35	7.1012(e)	28:19
7.207	28:32	7.1013(a)	28:56
7.207(a)	28:32	7.1013(c)	28:56
7.207(b)	28:32	7.1014	28:15, 28:16
7.452	16:51	7.1015	26:7
7.453	16:10	7.1015(c)	25:5, 25:9.50, 25:35
7.454	16:49	7.1015(d)	25:5, 25:9.50, 25:35
7.552	1:22, 1:23, 21:90	7.1016	26:11
7.552(a)	1:23, 21:42	7.1016(b)(3)	26:11
7.552(b)	1:23, 21:42	7.1016(c)(1)	26:11
7.552(c)	1:23	7.1016(c)(2)	26:11
7.552(c)(2)	1:22	7.1016(d)	26:11
7.552(d)	12:17, 21:35	7.1016(e)	26:11
7.552(d)(2)	1:22	7.1016(h)(1)	26:11
7.552(e)	1:23, 21:42	7.1016(h)(2)	26:11
7.552(f)	1:22, 1:23, 21:42	7.1016(h)(3)	26:11
7.553	1:22, 1:23, 21:90	7.1020	26:5.50
7.553(a)	1:23, 21:42	7.1050(a)	27:38
7.553(b)	1:23	7.1059	28:2, 28:101
7.553(c)	1:23, 21:42	7.1061	28:111, 28:194, 28:196
7.575	28:169	7.1062	28:19
7.575(b)	28:169	7.1062(b)	28:19
7.575(c)	28:169	7.1062(d)	28:19
7.575(d)	28:169	7.1062(e)	28:19
7.575(e)	28:169	7.1063(a)	28:56
7.575(f)	28:169	7.1063(b)	28:56
7.703	20:7	7.1063(c)	28:56
7.776	24:49	7.1101	25:12.50, 25:12.70, 25:39.50
7.950	31:77, 31:80	7.1101(b)	25:12.70
7.950.5	31:77, 31:80	7.1101(c)	25:12.70
7.950.5(a)	31:80	7.1101(e)	25:12.50, 25:12.70
7.950.5(b)	31:80	7.1101(g)	25:12.70
		7.1101(h)	25:12.70
		7.5531	1:22

CALIFORNIA RULES OF PROFESSIONAL CONDUCT

Rule	Sec.
4-100(B)(3)	21:34
4-400	1:15

CALIFORNIA CODE OF REGULATIONS

Cal. Code Regs Sec.	Sec.	26 Cal. Code Regs Sec.	Sec.
20.2056(e)-2(d)(1).....	10:49	20.2053-3(a)	17:26
		20.2053-3(c)(3).....	17:26
26 Cal. Code Regs Sec.	Sec.	20.2053-3a.....	17:26
1.6694-1, et seq.....	17:58.50	26.2632-1.....	17:63

RESTATEMENT SECOND, TRUSTS

Sec.	Sec.
243	24:87
249	24:51

Table of Cases

A

- Adams v. Superior Court, 196 Cal. App. 4th 71, 126 Cal. Rptr. 3d 186 (2d Dist. 2011)—14:7, 14:8
- Aguilar v. Aguilar, 168 Cal. App. 4th 35, 85 Cal. Rptr. 3d 193 (4th Dist. 2008)—24:123
- A.H. v. Superior Court, 219 Cal. App. 4th 1379, 162 Cal. Rptr. 3d 640 (1st Dist. 2013)—25:15
- Allen v. Stoddard, 212 Cal. App. 4th 807, 152 Cal. Rptr. 3d 71 (4th Dist. 2013)—13:36, 14:14
- Amanda B., Conservatorship of, 173 Cal. App. 4th 1380, 93 Cal. Rptr. 3d 817 (4th Dist. 2009)—30:37
- Amanda B., Conservatorship of, 149 Cal. App. 4th 342, 56 Cal. Rptr. 3d 901 (4th Dist. 2007)—30:22
- Andersen v. Hunt, 196 Cal. App. 4th 722, 126 Cal. Rptr. 3d 736 (2d Dist. 2011)—10:20
- Anderson, Estate of, 149 Cal. App. 3d 336, 196 Cal. Rptr. 782 (1st Dist. 1983)—16:5
- Ann S., Guardianship of, 45 Cal. 4th 1110, 90 Cal. Rptr. 3d 701, 202 P.3d 1089 (2009)—25:17, 26:12
- Araiza v. Younkin, 188 Cal. App. 4th 1120, 116 Cal. Rptr. 3d 315 (2d Dist. 2010)—4:22
- Armijo v. Miles, 127 Cal. App. 4th 1405, 26 Cal. Rptr. 3d 623 (2d Dist. 2005)—14:8
- Aulisio v. Bancroft, 230 Cal. App. 4th 1516, 179 Cal. Rptr. 3d 408 (4th Dist. 2014)—14:1, 24:93, 24:150, 28:121
- Aviles v. Swearingen, 16 Cal. App. 5th 485, 224 Cal. Rptr. 3d 686 (2d Dist. 2017)—10:14

B

- Babbitt v. Superior Court, 246 Cal. App. 4th 1135, 201 Cal. Rptr. 3d 353 (2d Dist. 2016)—24:73
- Baccei v. U.S., 632 F.3d 1140 (9th Cir. 2011)—17:68, 17:69
- Baccei v. U.S., 2008-2 U.S. Tax Cas. (CCH) P 60562, 101 A.F.T.R.2d 2008-2717, 2008 WL 2561876 (N.D. Cal. 2008)—17:94
- Bach v. McGinnes, 333 F.2d 979 (3d Cir. 1964)—10:50
- Baird, Estate of v. C.I.R., 416 F.3d 442 (5th Cir. 2005)—17:50
- Baird's Estate, In re, 135 Cal. App. 2d 343, 287 P.2d 372 (2d Dist. 1955)—24:87
- Baird's Estate, In re, 176 Cal. 381, 168 P. 561 (1917)—10:23
- Baker Manock & Jensen v. Superior Court, 175 Cal. App. 4th 1414, 96 Cal. Rptr. 3d 785 (5th Dist. 2009)—1:18
- Balcof, In re Marriage of, 141 Cal. App. 4th 1509, 47 Cal. Rptr. 3d 183 (4th Dist. 2006)—10:23
- Balyeat's Estate, In re, 268 Cal. App. 2d 556, 74 Cal. Rptr. 120 (2d Dist. 1968)—10:17
- Barnes' Estate, In re, 63 Cal. 2d 580, 47 Cal. Rptr. 480, 407 P.2d 656

- (1965)—3:8
- Barthelmeß, Estate of, 198 Cal. App. 3d 728, 243 Cal. Rptr. 832 (4th Dist. 1988)—16:5, 16:26
- Bartsch, Estate of, 193 Cal. App. 4th 885, 124 Cal. Rptr. 3d 13 (1st Dist. 2011)—14:1, 19:31, 19:32
- Bates, Estate of v. C.I.R., T.C. Memo. 2012-314, T.C.M. (RIA) ¶ 2012-314 (2012)—17:28
- B.C., Conservatorship of, 6 Cal. App. 5th 1028, 212 Cal. Rptr. 3d 180 (2d Dist. 2016)—27:19
- Beach, Estate of, 15 Cal. 3d 623, 125 Cal. Rptr. 570, 542 P.2d 994 (1975)—24:87
- Beckel, Estate of, 174 Cal. App. 4th 34, 93 Cal. Rptr. 3d 890 (5th Dist. 2009)—3:48
- Beckwith v. Dahl, 205 Cal. App. 4th 1039, 141 Cal. Rptr. 3d 142 (4th Dist. 2012)—3:95.50, 3:95.70, 3:95.90, 10:3
- Bellows v. Bellows, 196 Cal. App. 4th 505, 125 Cal. Rptr. 3d 401 (1st Dist. 2011)—24:105
- Ben-Ali, Estate of, 216 Cal. App. 4th 1026, 157 Cal. Rptr. 3d 353 (1st Dist. 2013)—9:21, 9:22, 9:22.50, 10:18, 10:58
- Ben C., Conservatorship of, 40 Cal. App. 4th 36 (2007)—30:20
- Ben C., Conservatorship of, 137 Cal. App. 4th 689, 40 Cal. Rptr. 3d 521 (4th Dist. 2006)—30:13
- Bennett, Estate of, 163 Cal. App. 4th 1303, 78 Cal. Rptr. 3d 435 (4th Dist. 2008)—5:30
- Bergland's Estate, In re, 180 Cal. 629, 182 P. 277, 5 A.L.R. 1363 (1919)—10:17
- Betts v. City National Bank, 156 Cal. App. 4th 222, 67 Cal. Rptr. 3d 152 (4th Dist. 2007)—10:17
- Bibb, Estate of, 87 Cal. App. 4th 461, 104 Cal. Rptr. 2d 415 (1st Dist. 2001)—4:7
- Bigelow, Estate of v. C.I.R., 503 F.3d 955, 27 A.L.R. Fed. 2d 753 (9th Cir. 2007)—17:10
- Bilafer v. Bilafer, 161 Cal. App. 4th 363, 73 Cal. Rptr. 3d 880 (1st Dist. 2008)—24:123
- Black, Estate of, 160 Cal. App. 3d 582, 206 Cal. Rptr. 663 (5th Dist. 1984)—10:16
- Black, Estate of v. C.I.R., 133 T.C. 340, 2009 WL 4796690 (2009)—17:27
- Black, Estate of v. C.I.R., 133 T.C. 15, Tax Ct. Rep. (CCH) 58018, 2009 WL 4796690 (2009)—17:10
- Blumberg v. Minthorne, 233 Cal. App. 4th 1384, 183 Cal. Rptr. 3d 179 (4th Dist. 2015)—28:190
- Bonanno, Estate of, 165 Cal. App. 4th 7, 80 Cal. Rptr. 3d 560 (2d Dist. 2008)—7:1, 7:6
- Bongard, Estate of v. C.I.R., 124 T.C. 95, 2005 WL 590670 (2005)—17:10
- Bonzi, Estate of, 216 Cal. App. 4th 1085, 157 Cal. Rptr. 3d 429 (5th Dist. 2013)—13:2, 13:19
- Boranian v. Clark, 123 Cal. App. 4th 1012, 20 Cal. Rptr. 3d 405 (2d Dist. 2004)—1:9
- Borrisoff v. Taylor & Faust, 33 Cal. App. 4th 523, 15 Cal. Rptr. 3d 735, 93 P.3d 337 (2004)—1:9, 24:95
- Bosch, Estate of (1986) 387 U.S. 486—17:14
- Bouley v. Long Beach Memorial Medical Center, 127 Cal. App. 4th 601, 25 Cal. Rptr. 3d 813, 8 A.L.R.6th 741 (2d Dist. 2005)—

TABLE OF CASES

- 14:8
 Bower, Conservatorship of, 247 Cal. App. 4th 495, 202 Cal. Rptr. 3d 297 (4th Dist. 2016)—31:28
 Bowles, Estate of, 169 Cal. App. 4th 684, 87 Cal. Rptr. 3d 122 (2d Dist. 2008)—24:96, 24:150, 24:151
 Boys & Girls Club of Petaluma v. Walsh, 169 Cal. App. 4th 1049, 87 Cal. Rptr. 3d 413 (1st Dist. 2008)—24:124
 Breanna S., In re, 8 Cal. App. 5th 636, 214 Cal. Rptr. 3d 98 (2d Dist. 2017)—25:9.50
 Bridgeman v. Allen, 219 Cal. App. 4th 288, 161 Cal. Rptr. 3d 657 (4th Dist. 2013)—24:71
 Britel, Estate of, 236 Cal. App. 4th 127, 186 Cal. Rptr. 3d 321 (4th Dist. 2015)—3:49
 Britton v. Girardi, 235 Cal. App. 4th 721, 185 Cal. Rptr. 3d 509 (2d Dist. 2015)—24:100, 24:169
 Brock v. Hall, 33 Cal. 2d 885, 206 P.2d 360, 11 A.L.R.2d 672 (1949)—3:8
 Brown v. Labow, 157 Cal. App. 4th 795, 69 Cal. Rptr. 3d 417 (2d Dist. 2007)—19:19, 19:20
 Browne's Estate, In re, 159 Cal. App. 2d 99, 323 P.2d 827 (2d Dist. 1958)—10:18
 Brownstone v. U.S., 465 F.3d 525 (2d Cir. 2006)—17:96
 Brumley v. FDCC California, Inc., 156 Cal. App. 4th 312, 67 Cal. Rptr. 3d 292 (1st Dist. 2007)—14:8
 Brunetti, Estate of v. C.I.R., T.C. Memo. 1988-517, 1988 WL 116957 (1988)—21:68.50
 Building Industry Assn. v. City of Oxnard, 40 Cal. 3d 1, 218 Cal. Rptr. 672, 706 P.2d 285 (1985)—13:21
 Burch v. George, 7 Cal. 4th 246, 27 Cal. Rptr. 2d 165, 866 P.2d 92 (1994)—10:17
 Burden, Estate of, 146 Cal. App. 4th 1021, 53 Cal. Rptr. 3d 390 (2d Dist. 2007)—3:49
 Burdette, Estate of, 81 Cal. App. 4th 938, 97 Cal. Rptr. 2d 263 (2d Dist. 2000)—10:18
 Burnham v. Public Employees' Retirement System, 208 Cal. App. 4th 1576, 146 Cal. Rptr. 3d 607 (3d Dist. 2012)—3:53, 31:1
 Burton, Conservatorship of, 170 Cal. App. 4th 1016, 88 Cal. Rptr. 3d 524 (5th Dist. 2009)—27:66
 Butler v. LeBouef, 248 Cal. App. 4th 198, 203 Cal. Rptr. 3d 572 (2d Dist. 2016)—3:5.30
- C**
- Cabral v. Soares, 157 Cal. App. 4th 1234, 69 Cal. Rptr. 3d 242 (1st Dist. 2007)—10:3
 Canfield, In re Estate of, 107 Cal. App. 2d 682, 238 P.2d 67 (2d Dist. 1951)—16:5
 Carmack v. Reynolds, 2 Cal. 5th 844, 215 Cal. Rptr. 3d 749, 391 P.3d 625 (Cal. 2017)—24:163, 24:164
 Carne v. Worthington, 246 Cal. App. 4th 548, 200 Cal. Rptr. 3d 920 (4th Dist. 2016)—24:34
 Carol K., Conservatorship of, 188 Cal. App. 4th 123, 115 Cal. Rptr. 3d 343 (3d Dist. 2010)—30:2
 Carpenter v. C.I.R., T.C. Memo. 1994-108, T.C.M. (RIA) ¶ 94108 (1994)—10:49
 Carter, Estate of, 111 Cal. App. 4th

- 1139, 4 Cal. Rptr. 3d 490 (4th Dist. 2003)—9:5
- Casserley, Estate of, 22 Cal. App. 5th 824, 232 Cal. Rptr. 3d 129 (4th Dist. 2018)—15:83
- Cassity, Estate of, 106 Cal. App. 3d 569, 165 Cal. Rptr. 88 (2d Dist. 1980)—24:87
- Castellon v. U.S. Bancorp, 220 Cal. App. 4th 994, 163 Cal. Rptr. 3d 637 (2d Dist. 2013)—24:152, 24:154, 24:155
- Cederloff, Estate of v. U.S., 2010-2 U.S. Tax Cas. (CCH) P 60604, 106 A.F.T.R.2d 2010-6292, 2010 WL 3548901 (D. Md. 2010)—17:68
- Ceja v. Rudolph & Sletten, Inc., 56 Cal. 4th 1113, 158 Cal. Rptr. 3d 21, 302 P.3d 211 (2013)—14:8
- Chang v. Lederman, 172 Cal. App. 4th 67, 90 Cal. Rptr. 3d 758 (2d Dist. 2009)—1:9
- Charlotte D., In re, 45 Cal. 4th 1140, 90 Cal. Rptr. 3d 724, 202 P.3d 1109 (2009)—25:17, 26:12
- Chatard v. Oveross, 179 Cal. App. 4th 1098, 101 Cal. Rptr. 3d 883 (2d Dist. 2009)—24:163
- Chaudhry v. City of Los Angeles, 751 F.3d 1096 (9th Cir. 2014)—14:7
- Chavez v. Carpenter, 91 Cal. App. 4th 1433, 111 Cal. Rptr. 2d 534 (6th Dist. 2001)—14:8
- Christie v. Kimball, 202 Cal. App. 4th 1407, 136 Cal. Rptr. 3d 516 (2d Dist. 2012)—21:49
- Christopher A., In re Conservatorship of, 139 Cal. App. 4th 604, 43 Cal. Rptr. 3d 427 (4th Dist. 2006)—30:30
- Citizens Business Bank v. Carrano, 189 Cal. App. 4th 1200, 117 Cal. Rptr. 3d 119 (2d Dist. 2010)—3:8, 3:17
- Clayssens, Estate of, 161 Cal. App. 4th 465, 74 Cal. Rptr. 3d 304 (2d Dist. 2008)—1:22, 1:23
- Conroy v. Regents of University of California, 45 Cal. 4th 1244, 91 Cal. Rptr. 3d 532, 203 P.3d 1127, 242 Ed. Law Rep. 861 (2009)—2:4
- Cook v. Commissioner of I.R.S., 349 F.3d 850 (5th Cir. 2003)—17:55
- Coplan, Estate of, 123 Cal. App. 4th 1384, 20 Cal. Rptr. 3d 686 (2d Dist. 2004)—10:17
- Copley v. Copley, 126 Cal. App. 3d 248, 178 Cal. Rptr. 842 (4th Dist. 1981)—24:87
- Cornelius, Conservatorship of, 200 Cal. App. 4th 1198, 132 Cal. Rptr. 3d 922 (1st Dist. 2011)—28:20, 28:179, 28:180
- Coumbe, In re, 304 B.R. 378 (B.A.P. 9th Cir. 2003)—24:163
- County Line Holdings, LLC v. McClanahan, 22 Cal. App. 5th 1067, 232 Cal. Rptr. 3d 272 (2d Dist. 2018)—6:10, 6:29, 7:25, 7:28, 7:31, 13:5, 14:14
- Crosby v. HLC Properties, Ltd., 223 Cal. App. 4th 597, 167 Cal. Rptr. 3d 354 (2d Dist. 2014)—3:4

D

- Dacey v. Taraday, 196 Cal. App. 4th 962, 126 Cal. Rptr. 3d 804 (1st Dist. 2011)—14:14
- Dark, Estate of, 38 Cal. App. 3d 890, 113 Cal. Rptr. 727 (2d Dist. 1974)—21:68.50
- David v. Hermann, 129 Cal. App. 4th 672, 28 Cal. Rptr. 3d 622 (1st Dist. 2005)—10:21

TABLE OF CASES

- David L., Conservatorship of, 164 Cal. App. 4th 701, 79 Cal. Rptr. 3d 530 (3d Dist. 2008)—27:17
- Davies, Estate of, 127 Cal. App. 4th 1164, 26 Cal. Rptr. 3d 239 (2d Dist. 2005)—10:17
- Davis ex rel. Estate of Freeman v. U.S., 491 F. Supp. 2d 192, 2007 DNH 77 (D.N.H. 2007)—17:55
- Dayan, Estate of, 5 Cal. App. 5th 29, 209 Cal. Rptr. 3d 712 (2d Dist. 2016)—3:10
- Dehgani-Fard, Estate of, 141 Cal. App. 4th 797, 46 Cal. Rptr. 3d 289 (2d Dist. 2006)—21:46
- Deidre B., Conservatorship of, 180 Cal. App. 4th 1306, 103 Cal. Rptr. 3d 825 (4th Dist. 2010)—30:39
- Diaz v. Bukey, 125 Cal. Rptr. 3d 610 (Cal. App. 2d Dist. 2011)—24:93
- Donahue v. Donahue, 182 Cal. App. 4th 259, 105 Cal. Rptr. 3d 723 (4th Dist. 2010)—24:87
- Donkin v. Donkin, 58 Cal. 4th 412, 165 Cal. Rptr. 3d 476, 314 P.3d 780 (2013)—10:14, 10:15, 10:15.1, 10:16, 10:17
- Donovan, Estate of v. U.S., 2005-1 U.S. Tax Cas. (CCH) ¶ 50322, 2005-1 U.S. Tax Cas. (CCH) ¶ 60500, 95 A.F.T.R.2d 2005-2131, 2005 WL 958403 (D. Mass. 2005)—17:55
- Donovan L., In re, 244 Cal. App. 4th 1075, 198 Cal. Rptr. 3d 550 (4th Dist. 2016)—25:17
- Doolittle v. Exchange Bank, 241 Cal. App. 4th 529, 193 Cal. Rptr. 3d 818 (1st Dist. 2015)—10:14, 24:87
- Dow's Estate, In re, 149 Cal. App. 2d 47, 308 P.2d 475 (1st Dist. 1957)—10:17
- DP Pham, LLC v. Cheadle, 246 Cal. App. 4th 653, 200 Cal. Rptr. 3d 937 (4th Dist. 2016)—1:15.50
- Drake v. Pinkham, 217 Cal. App. 4th 400, 158 Cal. Rptr. 3d 115 (3d Dist. 2013)—24:4, 24:16
- Duke, Estate of, 61 Cal. 4th 871, 190 Cal. Rptr. 3d 295, 352 P.3d 863 (2015)—3:8
- Duncan, Estate of v. C.I.R., T.C. Memo. 2011-255, T.C.M. (RIA) ¶ 2011-255 (2011)—17:27
- D.W., Guardianship of, 221 Cal. App. 4th 242, 164 Cal. Rptr. 3d 414 (1st Dist. 2013)—25:5, 25:9.50, 25:35

E

- Earley, Estate of, 173 Cal. App. 4th 369, 92 Cal. Rptr. 3d 577 (2d Dist. 2009)—9:24
- East Bay Regional Park Dist. v. Griffin, 2 Cal. App. 5th 734, 207 Cal. Rptr. 3d 73 (1st Dist. 2016)—10:17, 10:45, 10:76, 24:20
- Edwards v. Gillis, 208 Cal. App. 4th 1318, 146 Cal. Rptr. 3d 256 (4th Dist. 2012)—21:77
- Egelhoff v. Egelhoff ex rel. Breiner, 532 U.S. 141, 121 S. Ct. 1322, 149 L. Ed. 2d 264 (2001)—4:54
- Elisa B. v. Superior Court, 37 Cal. 4th 108, 33 Cal. Rptr. 3d 46, 117 P.3d 660 (2005)—3:49.50
- Elkins, Estate of v. C.I.R., 140 T.C. 86, 2013 WL 892399 (2013)—17:54
- Elliott v. McFarland Unified School Dist., 165 Cal. App. 3d 562, 211 Cal. Rptr. 802, 23 Ed. Law Rep. 618 (5th Dist. 1985)—1:17
- Embree v. Embree, 125 Cal. App. 4th

- 487, 22 Cal. Rptr. 3d 782 (2d Dist. 2004)—14:14
- Enrique G., In re, 140 Cal. App. 4th 676, 44 Cal. Rptr. 3d 724 (4th Dist. 2006)—5:33
- Erickson, Estate of v. C.I.R., T.C. Memo. 2007-107, T.C.M. (RIA) ¶ 2007-107 (2007)—17:10
- ESB Financial Trustee of the VA Briggs Revocable Trust v. U.S., 2008-2 U.S. Tax Cas. (CCH) P 60567, 102 A.F.T.R.2d 2008-6546, 2008 WL 4758665—17:33
- Esslinger v. Cummins, 144 Cal. App. 4th 517, 50 Cal. Rptr. 3d 538 (4th Dist. 2006)—21:49
- Estate Of Murphy v. U.S., 2009-2 U.S. Tax Cas. (CCH) P 60583, 104 A.F.T.R.2d 2009-7703, 2009 WL 3366099 (W.D. Ark. 2009)—17:10
- Evangelho v. Presoto, 67 Cal. App. 4th 615, 79 Cal. Rptr. 2d 146 (1st Dist. 1998)—24:73
- F**
- Farb v. Superior Court (case no. B209814, 2nd Dist., Div. 4, June 2, 2009) 2009 Daily Journal D.A.R. 7893—14:14
- Favila v. Katten Muchin Rosenman LLP, 188 Cal. App. 4th 189, 115 Cal. Rptr. 3d 274 (2d Dist. 2010)—14:1, 14:3, 14:7
- Felder, Estate of, 167 Cal. App. 4th 518, 84 Cal. Rptr. 3d 220 (2d Dist. 2008)—16:36
- Fenn v. Sherriff, 109 Cal. App. 4th 1466, 1 Cal. Rptr. 3d 185 (3d Dist. 2003)—25:17
- Ferber, Estate of, 66 Cal. App. 4th 244, 77 Cal. Rptr. 2d 774 (4th Dist. 1998)—10:17
- Ferraro v. Camarlinghi, 161 Cal. App. 4th 509, 75 Cal. Rptr. 3d 19 (6th Dist. 2008)—3:7, 14:14
- Fiduciary Trust Internat. of California v. Klein, 9 Cal. App. 5th 1184, 216 Cal. Rptr. 3d 61 (1st Dist. 2017)—24:95
- Fiduciary Trust Internat. of California v. Superior Court, 218 Cal. App. 4th 465, 160 Cal. Rptr. 3d 216 (2d Dist. 2013)—1:17, 1:18, 1:19
- Finfrock v. U.S., 860 F. Supp. 2d 651 (C.D. Ill. 2012)—17:57
- Finkbeiner v. Gavid, 136 Cal. App. 4th 1417, 39 Cal. Rptr. 3d 871 (2d Dist. 2006)—14:1, 24:10
- FirstMerit Bank, N.A. v. Reese, 242 Cal. App. 4th 408, 195 Cal. Rptr. 3d 105 (4th Dist. 2015)—24:161
- Fisher v. Pickens, 225 Cal. App. 3d 708, 275 Cal. Rptr. 487 (4th Dist. 1990)—27:16
- Fletcher v. Superior Court, 44 Cal. App. 4th 773, 52 Cal. Rptr. 2d 65 (1st Dist. 1996)—1:15.50, 24:95
- Fletcher's Estate, In re, 50 Cal. 2d 317, 325 P.2d 103 (1958)—10:18
- Foreman's Estate, In re, 269 Cal. App. 2d 180, 74 Cal. Rptr. 699 (2d Dist. 1969)—16:67
- Freeman's Estate, In re, 238 Cal. App. 2d 486, 48 Cal. Rptr. 1 (2d Dist. 1965)—3:87
- Friedman, Estate of, 100 Cal. App. 3d 810, 161 Cal. Rptr. 311 (2d Dist. 1979)—10:17
- Funsten v. Wells Fargo Bank, n.a. et al., 2 Cal. App. 5th 959, 207 Cal. Rptr. 3d 106 (1st Dist. 2016)—10:14, 10:15, 10:15.1, 10:16, 10:17

TABLE OF CASES

G

- Garcia v. Borelli, 129 Cal. App. 3d 24, 180 Cal. Rptr. 768 (1st Dist. 1982)—1:19
- Gardner, Estate of, 187 Cal. App. 4th 543, 114 Cal. Rptr. 3d 16 (5th Dist. 2010)—4:52, 4:53, 24:37
- Genger v. Delsol, 56 Cal. App. 4th 1410, 66 Cal. Rptr. 2d 527 (1st Dist. 1997)—10:17
- Germino v. Hillyer, 107 Cal. App. 4th 951, 132 Cal. Rptr. 2d 478 (5th Dist. 2003)—24:71
- Gerst's Estate, In re, 153 Cal. App. 2d 528, 315 P.2d 49 (2d Dist. 1957)—10:18
- Giammarrusco v. Simon, 171 Cal. App. 4th 1586, 91 Cal. Rptr. 3d 50 (2d Dist. 2009)—10:17
- Gill, Estate of v. C.I.R., T.C. Memo. 2012-7, T.C.M. (RIA) ¶ 2012-007 (2012)—10:51, 17:26
- Giraldin, Estate of, 55 Cal. 4th 1058, 150 Cal. Rptr. 3d 205, 290 P.3d 199 (2012)—24:4, 24:73, 24:94, 24:102
- Glassford's Estate, In re, 114 Cal. App. 2d 181, 249 P.2d 908, 34 A.L.R.2d 1259 (2d Dist. 1952)—22:1
- Goldberg v. Frye, 217 Cal. App. 3d 1258, 266 Cal. Rptr. 483 (4th Dist. 1990)—1:9
- Gonzalez v. Chen, 197 Cal. App. 4th 881, 128 Cal. Rptr. 3d 604 (2d Dist. 2011)—31:81
- Gonzalez, Estate of, 102 Cal. App. 4th 1296, 126 Cal. Rptr. 2d 332 (6th Dist. 2002)—10:17
- Goulet, Estate of, 10 Cal. 4th 1074, 43 Cal. Rptr. 2d 111, 898 P.2d 425 (1995)—24:93
- Goyette, Estate of, 123 Cal. App. 4th 67, 19 Cal. Rptr. 3d 760 (3d Dist. 2004)—3:8
- Grant, Estate of v. C.I.R., 294 F.3d 352 (2d Cir. 2002)—17:26
- Gray v. Jewish Federation of Palm Springs & Desert Area, 243 Cal. App. 4th 892, 197 Cal. Rptr. 3d 109 (4th Dist. 2016)—21:47, 24:21
- Greenshields, In re, 227 Cal. App. 4th 1284, 174 Cal. Rptr. 3d 482 (2d Dist. 2014)—30:39
- Greenway, In re Marriage of, 217 Cal. App. 4th 628, 158 Cal. Rptr. 3d 364 (4th Dist. 2013)—27:58.50
- Gregge v. Hugill, 1 Cal. App. 5th 561, 204 Cal. Rptr. 3d 842 (6th Dist. 2016)—10:7
- Gregory D., Conservatorship of, 214 Cal. App. 4th 62, 153 Cal. Rptr. 3d 657 (2d Dist. 2013)—27:18, 29:12
- Gribauskas, Estate of v. C.I.R., 342 F.3d 85 (2d Cir. 2003)—17:55
- Gridley v. Gridley, 166 Cal. App. 4th 1562, 83 Cal. Rptr. 3d 715 (1st Dist. 2008)—5:31
- Grinbaum v. Superior Court in and for City and County of San Francisco, 192 Cal. 528, 221 P. 635 (1923)—27:40

H

- Hamilton v. Washington State Plumbing & Pipefitting Industry Pension Plan, 433 F.3d 1091 (9th Cir. 2006)—4:46
- Hansen v. Hansen, 114 Cal. App. 4th 618, 7 Cal. Rptr. 3d 688 (4th Dist. 2003)—24:93
- Harnedy, 110 Cal. App. 4th—5:1
- Harnedy v. Whitty, 110 Cal. App. 4th

- 1333, 2 Cal. Rptr. 3d 798 (1st Dist. 2003)—5:1
- Harper v. C.I.R., T.C. Memo. 2002-121, T.C.M. (RIA) ¶ 2002-121 (2002)—17:10
- Harris, In re Marriage of, 34 Cal. 4th 210, 17 Cal. Rptr. 3d 842, 96 P.3d 141 (2004)—25:17
- Harris, People ex rel. v. Shine, 16 Cal. App. 5th 524, 224 Cal. Rptr. 3d 380 (1st Dist. 2017)—24:87
- Harustak v. Wilkins, 84 Cal. App. 4th 208, 100 Cal. Rptr. 2d 718 (5th Dist. 2000)—24:71
- Haskett v. Villas at Desert Falls, 90 Cal. App. 4th 864, 108 Cal. Rptr. 2d 888 (4th Dist. 2001)—24:152
- Hastie, Estate of, 186 Cal. App. 4th 1285, 112 Cal. Rptr. 3d 664 (1st Dist. 2010)—14:7
- Hayes v. County of San Diego, 736 F.3d 1223 (9th Cir. 2013)—14:7
- Heath, Estate of, 166 Cal. App. 4th 396, 82 Cal. Rptr. 3d 436 (2d Dist. 2008)—9:39, 9:40
- Heather W., Conservatorship of, 245 Cal. App. 4th 378, 199 Cal. Rptr. 3d 689 (2d Dist. 2016)—30:18
- Heggstad, Estate of, 16 Cal. App. 4th 943, 20 Cal. Rptr. 2d 433 (1st Dist. 1993)—24:34
- Hendricks, Estate of, 11 Cal. App. 3d 204, 89 Cal. Rptr. 748 (3d Dist. 1970)—21:68.50
- Herbst v. Swan, 102 Cal. App. 4th 813, 125 Cal. Rptr. 2d 836 (2d Dist. 2002)—25:17
- Hermon, Estate of, 39 Cal. App. 4th 1525, 46 Cal. Rptr. 2d 577 (1st Dist. 1995)—3:33
- Herting v. State Dept. of Health Care Services, 235 Cal. App. 4th 607, 185 Cal. Rptr. 3d 401 (6th Dist. 2015)—31:83
- H. F. Ahmanson & Co. v. Salomon Brothers, Inc., 229 Cal. App. 3d 1445, 280 Cal. Rptr. 614 (2d Dist. 1991)—1:17
- Hibernia Bank v. U.S., 581 F.2d 741 (9th Cir. 1978)—17:26
- Higgason, In re Marriage of, 10 Cal. 3d 476, 110 Cal. Rptr. 897, 516 P.2d 289 (1973)—27:58.50
- Hilke, In re Marriage of, 4 Cal. 4th 215, 14 Cal. Rptr. 2d 371, 841 P.2d 891 (1992)—4:55
- Hill v. Superior Court, 244 Cal. App. 4th 1281, 198 Cal. Rptr. 3d 831 (1st Dist. 2016)—14:13, 14:34, 28:168
- Hite's Estate, In re, 155 Cal. 436, 101 P. 443 (1909)—10:15, 10:17
- HLC Properties, Ltd. v. Superior Court, 35 Cal. 4th 54, 24 Cal. Rptr. 3d 199, 105 P.3d 560 (2005)—1:15.50
- Hofferber, Conservatorship of, 28 Cal. 3d 161, 167 Cal. Rptr. 854, 616 P.2d 836 (1980)—30:2
- Holguin v. Flores, 122 Cal. App. 4th 428, 18 Cal. Rptr. 3d 749 (2d Dist. 2004)—14:8
- Holliday, Estate of v. Commissioner of Internal Revenue, T.C. Memo. 2016-51, T.C.M. (RIA) ¶ 2016-051 (2016)—17:10
- Holtemann, In re Marriage of, 166 Cal. App. 4th 1166, 83 Cal. Rptr. 3d 385 (2d Dist. 2008)—4:14
- Holtermann, In re Estate of, 206 Cal. App. 2d 460, 23 Cal. Rptr. 685 (5th Dist. 1962)—10:17
- Howard's Estate, In re, 68 Cal. App. 2d 9, 155 P.2d 841 (2d Dist. 1945)—10:17
- Hume, Conservatorship of, 140 Cal.

TABLE OF CASES

- App. 4th 1385, 44 Cal. Rptr. 3d 906 (4th Dist. 2006)—12:24, 28:167, 28:169
- Hutcheson v. Eskaton FountainWood Lodge, 17 Cal. App. 5th 937, 225 Cal. Rptr. 3d 829 (3d Dist. 2017)—25:25
- I**
- In Estate of Sower v. Commissioner of Internal Revenue, Tax Ct. Rep. (CCH) 61010, Tax Ct. Rep. Dec. (RIA) 149.11, 2017 WL 4015042 (T.C. 2017)—17:2.70
- Irvin v. Contra Costa County Employees' Retirement Assn., 13 Cal. App. 5th 162, 220 Cal. Rptr. 3d 510 (1st Dist. 2017)—3:28
- Ivey, Estate of, 22 Cal. App. 4th 873, 28 Cal. Rptr. 2d 16 (2d Dist. 1994)—24:21
- J**
- Jackson v. Fitzgibbons, 127 Cal. App. 4th 329, 25 Cal. Rptr. 3d 478 (2d Dist. 2005)—14:8
- Jacobs-Zorne v. Superior Court, 46 Cal. App. 4th 1064, 54 Cal. Rptr. 2d 385 (2d Dist. 1996)—10:17
- James F., In re, 42 Cal. 4th 901, 70 Cal. Rptr. 3d 358, 174 P.3d 180 (2008)—5:33
- Jason P. v. Danielle S., 226 Cal. App. 4th 167, 171 Cal. Rptr. 3d 789 (2d Dist. 2014)—3:49
- Jenkins v. Teegarden, 230 Cal. App. 4th 1128, 179 Cal. Rptr. 3d 304 (4th Dist. 2014)—3:5.30
- Jenner's Estate v. C. I. R., 577 F.2d 1100 (7th Cir. 1978)—17:26
- Jensen, Estate of v. C.I.R., T.C. Memo. 2010-182, T.C.M. (RIA) ¶ 2010-182 (2010)—17:52
- Jesse G., Conservatorship of, 248 Cal. App. 4th 453, 203 Cal. Rptr. 3d 667 (1st Dist. 2016)—30:2, 30:18
- Joel E., Conservatorship of, 132 Cal. App. 4th 429, 33 Cal. Rptr. 3d 704 (3d Dist. 2005)—30:13
- John L., Conservatorship of, 48 Cal. 4th 131, 105 Cal. Rptr. 3d 424, 225 P.3d 554 (2010)—30:17
- Johnson v. Greenelsh, 47 Cal. 4th 598, 100 Cal. Rptr. 3d 622, 217 P.3d 1194 (2009)—10:17
- Johnson v. Kotyck, 76 Cal. App. 4th 83, 90 Cal. Rptr. 2d 99 (2d Dist. 1999)—24:73
- Johnston v. Long, 30 Cal. 2d 54, 181 P.2d 645 (1947)—24:154
- Jones, Estate of, 122 Cal. App. 4th 326, 18 Cal. Rptr. 3d 637 (3d Dist. 2004)—3:33
- Jorgensen, Estate of v. C.I.R., T.C. Memo. 2009-66, T.C.M. (RIA) ¶ 2009-066 (2009)—17:10
- Joseph W., Conservatorship of, 199 Cal. App. 4th 953, 131 Cal. Rptr. 3d 896 (4th Dist. 2011)—30:18
- Julian v. Mission Community Hospital, 11 Cal. App. 5th 360, 218 Cal. Rptr. 3d 38, 343 Ed. Law Rep. 381 (2d Dist. 2017)—30:1, 30:4
- K**
- Kahanic, Estate of v. C.I.R., T.C. Memo. 2012-81, T.C.M. (RIA) ¶ 2012-081 (2012)—17:28
- Kalenian v. Insen, 225 Cal. App. 4th 569, 170 Cal. Rptr. 3d 755 (2d Dist. 2014)—19:38, 21:15, 21:49, 21:74, 28:190
- Kampen, Estate of, 201 Cal. App. 4th 971, 135 Cal. Rptr. 3d 410 (1st

- Dist. 2011)—11:20, 14:19
- Kane v. Superior Court, 37 Cal. App. 4th 1577, 44 Cal. Rptr. 2d 578 (2d Dist. 1995)—10:76, 21:15, 21:74
- Kane, Conservatorship of, 137 Cal. App. 4th 400, 40 Cal. Rptr. 3d 378 (1st Dist. 2006)—28:159, 31:83
- Kasperbauer v. Fairfield, 171 Cal. App. 4th 229, 88 Cal. Rptr. 3d 494 (2d Dist. 2009)—21:73, 24:51, 24:131, 24:132
- Kasperbauer v. Fairfield, 171 Cal. App. 4th 279 (2d Dist., Div. 6, 2009)—21:74
- Kassandra H., Guardianship of, 64 Cal. App. 4th 1228, 75 Cal. Rptr. 2d 668 (4th Dist. 1998)—26:19
- Katleman, Estate of, 13 Cal. App. 4th 51, 16 Cal. Rptr. 2d 468 (2d Dist. 1993)—10:15
- Katzenstein v. Chabad of Poway, 237 Cal. App. 4th 759, 188 Cal. Rptr. 3d 461 (4th Dist. 2015)—28:190
- Kazian, Estate of, 59 Cal. App. 3d 797, 130 Cal. Rptr. 908 (2d Dist. 1976)—10:15, 10:17
- Keller v. U.S., 697 F.3d 238 (5th Cir. 2012)—17:10, 17:27
- Kelly v. Orr, 243 Cal. App. 4th 940, 196 Cal. Rptr. 3d 901 (4th Dist. 2016)—1:9, 24:95
- Kelly, Estate of, 172 Cal. App. 4th 1367, 91 Cal. Rptr. 3d 674 (3d Dist. 2009)—9:24
- Kelly, Estate of v. C.I.R., T.C. Memo. 2012-73, T.C.M. (RIA) ¶ 2012-073 (2012)—17:10
- Kerkorian, Estate of, 19 Cal. App. 5th 709, 228 Cal. Rptr. 3d 78 (2d Dist. 2018)—19:31
- Kevin A., Conservatorship of, 240 Cal. App. 4th 1241, 193 Cal. Rptr. 3d 237 (5th Dist. 2015)—30:18
- Kevin Q. v. Lauren W., 175 Cal. App. 4th 1119, 95 Cal. Rptr. 3d 477 (4th Dist. 2009)—3:49
- Key, Conservatorship of, 134 Cal. App. 4th 254, 35 Cal. Rptr. 3d 859 (5th Dist. 2005)—28:47
- K.G. v. Meredith, 204 Cal. App. 4th 164, 138 Cal. Rptr. 3d 645 (1st Dist. 2012)—30:28
- Kievernagel, Estate of, 166 Cal. App. 4th 1024, 83 Cal. Rptr. 3d 311 (3d Dist. 2008)—3:4
- Kim v. Yi, 139 Cal. App. 4th 543, 42 Cal. Rptr. 3d 841 (2d Dist. 2006)—14:8
- Kimbell v. U.S., 2004-1 USTC 60 (5th Cir. 2004)—17:10
- King v. Johnston, 178 Cal. App. 4th 1488, 101 Cal. Rptr. 3d 269 (4th Dist. 2009)—24:151
- King v. Lynch, 204 Cal. App. 4th 1186, 139 Cal. Rptr. 3d 553 (5th Dist. 2012)—24:123
- Kirk Corp. v. First American Title Co., 220 Cal. App. 3d 785, 270 Cal. Rptr. 24 (3d Dist. 1990)—1:17
- K.M. v. E.G., 37 Cal. 4th 130, 33 Cal. Rptr. 3d 61, 117 P.3d 673 (2005)—3:49.50
- Knappe v. U.S., 713 F.3d 1164 (9th Cir. 2013)—17:68
- Knight v. C.I.R., 552 U.S. 181, 128 S. Ct. 782, 169 L. Ed. 2d 652 (2008)—17:96
- Koons, Estate of v. Commissioner of IRS, 686 Fed. Appx. 779 (11th Cir. 2017)—17:27
- Kraus, Estate of, 184 Cal. App. 4th 103, 108 Cal. Rptr. 3d 760 (2d

TABLE OF CASES

- Dist. 2010)—14:32, 28:168
- Kristine H. v. Lisa R., 37 Cal. 4th 156, 33 Cal. Rptr. 3d 81, 117 P.3d 690 (2005)—3:49.50
- K.S., Guardianship of, 177 Cal. App. 4th 1525, 100 Cal. Rptr. 3d 78 (6th Dist. 2009)—19:37, 28:171
- Kucker v. Kucker, 192 Cal. App. 4th 90, 120 Cal. Rptr. 3d 688 (2d Dist. 2011)—24:34
- Kyle O. v. Donald R., 85 Cal. App. 4th 848, 102 Cal. Rptr. 2d 476 (3d Dist. 2000)—25:17
- L**
- Lauermann v. Superior Court, 127 Cal. App. 4th 1327, 26 Cal. Rptr. 3d 258 (4th Dist. 2005)—3:32
- Lawrence’s Estate, In re, 267 Cal. App. 2d 77, 72 Cal. Rptr. 851 (1st Dist. 1968)—24:167
- Layton v. State Bar, 50 Cal. 3d 889, 268 Cal. Rptr. 845, 789 P.2d 1026 (1990)—16:5, 16:85
- L.B. Research & Education Foundation v. UCLA Foundation, 130 Cal. App. 4th 171, 29 Cal. Rptr. 3d 710, 198 Ed. Law Rep. 662 (2d Dist. 2005)—3:15
- Leader v. Cords, 182 Cal. App. 4th 1588, 107 Cal. Rptr. 3d 505 (4th Dist. 2010)—21:47, 24:21, 28:171
- Lee, In re Estate of, 124 Cal. App. 3d 687, 177 Cal. Rptr. 229 (1st Dist. 1981)—21:15, 21:74
- Lee C., Conservatorship of, 18 Cal. App. 5th 1072, 227 Cal. Rptr. 3d 626 (3d Dist. 2017)—30:2, 30:10, 30:14
- Lee’s Estate, In re, 159 Cal. App. 2d 109, 323 P.2d 448 (4th Dist. 1958)—16:25
- Lensch, Estate of, 177 Cal. App. 4th 667, 99 Cal. Rptr. 3d 246 (1st Dist. 2009)—3:12, 3:63, 5:30
- Lewy, Estate of, 39 Cal. App. 3d 729, 113 Cal. Rptr. 674 (2d Dist. 1974)—10:17
- Lindberg v. U.S., 164 F.3d 1312 (10th Cir. 1999)—10:50
- Lindner, Estate of, 85 Cal. App. 3d 219, 149 Cal. Rptr. 331 (1st Dist. 1978)—21:68.50
- Lindstrom, Estate of, 191 Cal. App. 3d 375, 236 Cal. Rptr. 376 (4th Dist. 1987)—10:17
- Lintz v. Lintz, 222 Cal. App. 4th 1346, 167 Cal. Rptr. 3d 50 (6th Dist. 2014)—10:21
- Lira, Estate of, 212 Cal. App. 4th 1368, 152 Cal. Rptr. 3d 1 (2d Dist. 2012)—3:5.30
- L.L., In re, 13 Cal. App. 5th 1302, 220 Cal. Rptr. 3d 904 (4th Dist. 2017)—3:49
- Lobb v. Brown, 208 Cal. 476, 281 P. 1010 (1929)—10:17
- Lockett, Estate of v. C.I.R., T.C. Memo. 1998-50, T.C.M. (RIA) ¶ 98050 (1998)—17:26
- Longway v. Newbery, 13 Cal. 2d 603, 91 P.2d 110 (1939)—24:154
- Los Angeles, County of v. Superior Court, 222 Cal. App. 4th 434, 166 Cal. Rptr. 3d 151 (2d Dist. 2013)—30:2, 30:10
- Los Angeles County Bd. of Supervisors v. Superior Court, 2 Cal. 5th 282, 212 Cal. Rptr. 3d 107, 386 P.3d 773 (Cal. 2016)—24:95
- Love, Estate of v. C.I.R., 923 F.2d 335 (4th Cir. 1991)—17:26
- Ludwick v. C.I.R., T.C. Memo. 2010-104, T.C.M. (RIA) ¶ 2010-104 (2010)—17:50

- Lund, *In re Marriage of*, 174 Cal. App. 4th 40, 94 Cal. Rptr. 3d 84 (4th Dist. 2009)—4:14
- M**
- Magnin v. C.I.R., T.C. Memo. 2001-31, T.C.M. (RIA) ¶ 2001-031 (2001)—17:10
- Magnin, *Estate of v. C.I.R.*, 184 F.3d 1074 (9th Cir. 1999)—17:10
- Malkin, *Estate of v. C.I.R.*, T.C. Memo. 2009-212, T.C.M. (RIA) ¶ 2009-212 (2009)—17:10
- Marcus v. DeWitt, 704 F.2d 1227 (11th Cir. 1983)—17:26
- Maria B., *Conservatorship of*, 218 Cal. App. 4th 514, 160 Cal. Rptr. 3d 269 (4th Dist. 2013)—29:20, 29:22
- Markham's *Estate, In re*, 46 Cal. App. 2d 307, 115 P.2d 866 (2d Dist. 1941)—10:17
- Marshall v. Marshall, 547 U.S. 293, 126 S. Ct. 1735, 164 L. Ed. 2d 480 (2006)—5:1
- Marshall, *In re*, 600 F.3d 1037 (9th Cir. 2010)—5:1
- Marshall Naify Revocable Trust v. U.S., 672 F.3d 620 (9th Cir. 2012)—17:28
- Masry v. Masry, 166 Cal. App. 4th 738, 82 Cal. Rptr. 3d 915 (2d Dist. 2008)—24:123
- Mathie's *Estate, In re*, 64 Cal. App. 2d 767, 149 P.2d 485 (2d Dist. 1944)—10:15
- Maxwell-Jolly v. Martin, 198 Cal. App. 4th 347, 129 Cal. Rptr. 3d 278 (1st Dist. 2011)—14:14
- McArthur v. McArthur, 224 Cal. App. 4th 651, 168 Cal. Rptr. 3d 785 (1st Dist. 2014)—24:93
- McCarthy, *Estate of*, 5 Cal. App. 3d 158, 85 Cal. Rptr. 50 (2d Dist. 1970)—10:17
- McClintock v. West, 219 Cal. App. 4th 540, 162 Cal. Rptr. 3d 61 (4th Dist. 2013)—5:33
- McDonald v. Structured Asset Sales, LLC, 154 Cal. App. 4th 1068, 65 Cal. Rptr. 3d 366 (4th Dist. 2007)—13:25
- McElroy, *Conservatorship of*, 104 Cal. App. 4th 536, 128 Cal. Rptr. 2d 485 (4th Dist. 2002)—21:15, 21:74
- McIndoe v. Olivos, 132 Cal. App. 4th 483, 33 Cal. Rptr. 3d 689 (4th Dist. 2005)—10:17
- McKenzie v. Vanderpoel, 151 Cal. App. 4th 1442, 61 Cal. Rptr. 3d 129 (2d Dist. 2007)—10:17
- McKenzie v. Vanderpoel (2007) 151 Cal. 4th 61—24:60
- McMackin v. Ehrheart, 194 Cal. App. 4th 128, 122 Cal. Rptr. 3d 902 (2d Dist. 2011)—3:7, 13:35, 14:14
- Melissa W., *In re Guardianship of*, 116 Cal. Rptr. 2d 577 (App. 2d Dist. 2002)—28:190
- Mellon Bank, N.A. v. U.S., 265 F.3d 1275 (Fed. Cir. 2001)—17:96
- Meyers v. The Retirement Fund of Federated City Employees, 223 Cal. App. 4th 1201, 167 Cal. Rptr. 3d 725 (6th Dist. 2014)—24:3
- Michael R., *In re*, 137 Cal. App. 4th 126, 39 Cal. Rptr. 3d 773 (4th Dist. 2006)—5:1, 28:13
- Michelle K. v. Superior Court, 221 Cal. App. 4th 409, 164 Cal. Rptr. 3d 232 (4th Dist. 2013)—25:11, 25:12, 27:17, 27:50, 29:11
- Miller v. Campbell, Warburton,

TABLE OF CASES

- Fitzsimmons, Smith, Mendel & Pastore, 162 Cal. App. 4th 1331, 76 Cal. Rptr. 3d 649 (6th Dist. 2008)—14:33
- Miller v. U.S., 680 F. Supp. 1269 (C.D. Ill. 1988)—17:57
- Miller, Estate of v. C.I.R., T.C. Memo. 2009-119, T.C.M. (RIA) ¶ 2009-119 (2009)—17:10
- Miller's Estate, In re, 259 Cal. App. 2d 536, 66 Cal. Rptr. 756 (5th Dist. 1968)—24:87
- Millikin, Estate of v. C.I.R., 125 F.3d 339, 1997 FED App. 0271P (6th Cir. 1997)—17:26
- Mirowski, Estate of v. C.I.R., T.C. Memo. 2008-74, T.C.M. (RIA) ¶ 2008-074 (2008)—17:10
- Moeller v. Superior Court, 16 Cal. 4th 1124, 69 Cal. Rptr. 2d 317, 947 P.2d 279 (1997)—24:95
- Molino, Estate of, 165 Cal. App. 4th 913, 81 Cal. Rptr. 3d 512 (2d Dist. 2008)—3:87
- Monschke v. Timber Ridge Assisted Living, LLC, 244 Cal. App. 4th 583, 197 Cal. Rptr. 3d 921 (1st Dist. 2016)—14:8
- Mooney, Estate of, 169 Cal. App. 4th 654, 87 Cal. Rptr. 3d 115 (1st Dist. 2008)—3:12
- Moore v. Anderson Zeigler Disharoon Gallagher & Gray, 109 Cal. App. 4th 1287, 135 Cal. Rptr. 2d 888 (1st Dist. 2003)—1:9
- Moore, Estate of, 240 Cal. App. 4th 1101, 193 Cal. Rptr. 3d 179 (2d Dist. 2015)—20:8, 24:49, 24:87
- Morgan v. Superior Court, 23 Cal. App. 5th 1026, 233 Cal. Rptr. 3d 647 (4th Dist. 2018)—24:95
- Morgens, Estate of v. C.I.R., Tax Ct. Rep. (CCH) 58027, Tax Ct. Rep. Dec. (RIA) 133.17, 2009 WL 4980468 (T.C. 2009)—17:9
- Moss, Estate of, 204 Cal. App. 4th 521, 139 Cal. Rptr. 3d 94 (4th Dist. 2012)—10:28, 10:32
- Mota v. Superior Court, 156 Cal. App. 4th 351, 67 Cal. Rptr. 3d 303 (4th Dist. 2007)—5:10, 24:14
- M.R., In re, 7 Cal. App. 5th 886, 212 Cal. Rptr. 3d 807 (4th Dist. 2017)—3:49
- Munn v. Briggs, 185 Cal. App. 4th 578, 110 Cal. Rptr. 3d 783 (4th Dist. 2010)—3:95.90
- Murphy v. Murphy, 164 Cal. App. 4th 376, 78 Cal. Rptr. 3d 784 (1st Dist. 2008)—28:159
- Murphy v. Murphy (1st Dist. Div. 5, June 26, 2008) 2008 WL 253078—28:159
- Myah M., Adoption of, 201 Cal. App. 4th 1518, 135 Cal. Rptr. 3d 636 (1st Dist. 2011)—25:17
- Myers, Estate of, 139 Cal. App. 4th 434, 42 Cal. Rptr. 3d 753 (4th Dist. 2006)—14:32

N

- Nairne v. Jessop-Humble, 101 Cal. App. 4th 1124, 124 Cal. Rptr. 2d 726 (4th Dist. 2002)—10:17
- Negron v. U.S., 553 F.3d 1013 (6th Cir. 2009)—17:55
- Noreen G., In re, 181 Cal. App. 4th 1359, 105 Cal. Rptr. 3d 521 (1st Dist. 2010)—25:9.50, 25:17
- Novak v. Fay, 236 Cal. App. 4th 329, 186 Cal. Rptr. 3d 451 (2d Dist. 2015)—13:1, 13:5, 13:16, 13:34, 13:40, 13:61, 24:161

O

- O.C., In re, 5 Cal. App. 5th 1173, 210 Cal. Rptr. 3d 467 (1st Dist.

- 2016)—25:9.50
- O'Neill v. C.I.R., 994 F.2d 302 (6th Cir. 1993)—17:96
- Orange, County of v. Cole, 14 Cal. App. 5th 504, 221 Cal. Rptr. 3d 740 (4th Dist. 2017)—3:49
- Osornio v. Weingarten, 124 Cal. App. 4th 304, 21 Cal. Rptr. 3d 246 (6th Dist. 2004)—1:9
- Osswald v. Anderson, 49 Cal. App. 4th 812, 57 Cal. Rptr. 2d 23 (4th Dist. 1996)—24:34
- P**
- Palumbo v. U.S., 788 F. Supp. 2d 384 (W.D. Pa. 2011)—10:50
- Pamela J., Conservatorship of, 133 Cal. App. 4th 807, 35 Cal. Rptr. 3d 228 (4th Dist. 2005)—30:7
- Parker, Conservatorship of, 228 Cal. App. 4th 803, 175 Cal. Rptr. 3d 700 (2d Dist. 2014)—28:96, 28:97
- Parker's Estate, In re, 200 Cal. 132, 251 P. 907, 49 A.L.R. 1025 (1926)—20:8
- Park's Estate v. C. I. R., 475 F.2d 673 (6th Cir. 1973)—17:26
- Patton v. Sherwood, 152 Cal. App. 4th 339, 61 Cal. Rptr. 3d 289 (2d Dist. 2007)—24:7, 24:16
- Paul v. Patton, 235 Cal. App. 4th 1088, 185 Cal. Rptr. 3d 830 (6th Dist. 2015)—1:9
- P.D., Conservatorship of, 21 Cal. App. 5th 1163, 231 Cal. Rptr. 3d 79 (2d Dist. 2018)—30:18
- Pearson v. Superior Court, 202 Cal. App. 4th 1333, 136 Cal. Rptr. 3d 455 (2d Dist. 2012)—21:26, 28:123, 31:77
- People v. Jessee, 222 Cal. App. 4th 501, 165 Cal. Rptr. 3d 280 (4th Dist. 2013)—3:91
- People v. Mary H., 5 Cal. App. 5th 246, 210 Cal. Rptr. 3d 31 (5th Dist. 2016)—30:13, 30:21, 30:28
- People v. Runyan, 115 Cal. Rptr. 3d 865 (Cal. App. 2d Dist. 2010)—14:8
- Perry v. Medina, 192 Cal. App. 3d 603, 237 Cal. Rptr. 532 (5th Dist. 1987)—14:8
- Peterson's Estate, In re, 259 Cal. App. 2d 492, 66 Cal. Rptr. 629 (1st Dist. 1968)—3:87
- Pillsbury v. Karmgard, 22 Cal. App. 4th 743, 27 Cal. Rptr. 2d 491 (4th Dist. 1994)—24:93
- Pinnacle Museum Tower Assn. v. Pinnacle Market Development (US), LLC, 55 Cal. 4th 223, 145 Cal. Rptr. 3d 514, 282 P.3d 1217 (2012)—24:93
- Pitcairn's Estate, In re, 6 Cal. 2d 730, 59 P.2d 90 (1936)—10:18
- Pitner v. U.S., 388 F.2d 651 (5th Cir. 1967)—17:26
- Pittman, Estate of, 63 Cal. App. 4th 290, 73 Cal. Rptr. 2d 622 (5th Dist. 1998)—10:17
- Portico Management Group, LLC v. Harrison, 202 Cal. App. 4th 464, 136 Cal. Rptr. 3d 151 (3d Dist. 2011)—24:150, 24:152, 24:153
- Post, Estate of, 234 Cal. Rptr. 3d 661 (Cal. App. 1st Dist. 2018)—4:30
- Powell v. Tagami, 26 Cal. App. 5th 219, 236 Cal. Rptr. 3d 765 (4th Dist. 2018)—24:21
- Powell, Estate of v. Commissioner, 148 T.C. 18—17:10
- Pratt v. Ferguson, 3 Cal. App. 5th 102, 206 Cal. Rptr. 3d 895 (4th Dist. 2016)—24:168
- Presta v. Tepper, 179 Cal. App. 4th

TABLE OF CASES

- 909, 102 Cal. Rptr. 3d 12 (4th Dist. 2009)—24:153
- Principal Life Ins. Co. v. Peterson, 156 Cal. App. 4th 676, 67 Cal. Rptr. 3d 584 (5th Dist. 2007)—3:89, 3:91
- Pryor v. Pryor, 177 Cal. App. 4th 1448, 99 Cal. Rptr. 3d 853 (2d Dist. 2009)—3:28
- Punsly v. Ho, 87 Cal. App. 4th 1099, 105 Cal. Rptr. 2d 139 (4th Dist. 2001)—25:17, 28:52
- Purdue, Estate of v. Commissioner of Internal Revenue, T.C. Memo. 2015-249, T.C.M. (RIA) ¶ 2015-249 (2015)—17:10
- Q**
- Quick v. Pearson, 186 Cal. App. 4th 371, 112 Cal. Rptr. 3d 62 (2d Dist. 2010)—24:100
- Quiroz v. Seventh Ave. Center, 140 Cal. App. 4th 1256, 45 Cal. Rptr. 3d 222 (6th Dist. 2006)—14:7, 14:8, 14:36
- Quiroz v. 7th Avenue Center (6th Dist. Court of Appeal, June 26, 2006, 2006 WL 173—14:7, 14:8
- R**
- Rands v. Rands, 178 Cal. App. 4th 907, 100 Cal. Rptr. 3d 632 (2d Dist. 2009)—24:123
- Rector, Estate of v. C.I.R., T.C. Memo. 2007-367, T.C.M. (RIA) ¶ 2007-367 (2007)—17:10
- Redfield, Estate of, 193 Cal. App. 4th 1526, 124 Cal. Rptr. 3d 402 (2d Dist. 2011)—13:48
- Regents of University of California v. Superior Court, 183 Cal. App. 4th 755, 107 Cal. Rptr. 3d 637, 255 Ed. Law Rep. 327 (2d Dist. 2010)—2:4
- Reilly, Estate of v. Commissioner of Internal Revenue, 76 T.C. 369, 1981 WL 11370 (1981)—17:26
- Reynolds, In re, 867 F.3d 1119 (9th Cir. 2017)—24:163
- Reynolds, In re, 479 B.R. 67 (B.A.P. 9th Cir. 2012)—24:163, 24:167
- Richman v. Green, 143 Cal. App. 2d 470, 299 P.2d 890 (2d Dist. 1956)—24:154
- Richter, Estate of, 12 Cal. App. 4th 1361, 16 Cal. Rptr. 2d 108 (2d Dist. 1993)—10:17
- Roberts, Estate of, 225 Cal. App. 3d 1017, 275 Cal. Rptr. 575 (5th Dist. 1990)—16:26
- Romero v. Pacific Gas & Electric Co., 156 Cal. App. 4th 211, 67 Cal. Rptr. 3d 236 (3d Dist. 2007)—14:8
- Rudnick v. Rudnick, 179 Cal. App. 4th 1328, 102 Cal. Rptr. 3d 493 (5th Dist. 2009)—21:78, 24:87
- Ruelas, In re Marriage of, 154 Cal. App. 4th 339, 64 Cal. Rptr. 3d 600 (2d Dist. 2007)—24:8
- Russell, In re Estate of, 69 Cal. 2d 200, 70 Cal. Rptr. 561, 444 P.2d 353 (1968)—10:17
- S**
- Sacramento, County of v. Superior Court, 209 Cal. App. 4th 776, 147 Cal. Rptr. 3d 196 (3d Dist. 2012)—30:27
- Sanders v. Yanez, 238 Cal. App. 4th 1466, 190 Cal. Rptr. 3d 495 (6th Dist. 2015)—3:49
- Sanders, Estate of, 2 Cal. App. 4th 462, 3 Cal. Rptr. 2d 536 (4th Dist. 1992)—3:49
- San Diego County Dept. of Social

- Services v. Superior Court, 134 Cal. App. 4th 761, 36 Cal. Rptr. 3d 294 (4th Dist. 2005)—25:13
- San Diego Gas & Electric Co. v. Superior Court, 146 Cal. App. 4th 1545, 53 Cal. Rptr. 3d 722 (4th Dist. 2007)—14:8
- Saueressig, Estate of, 38 Cal. 4th 1045, 44 Cal. Rptr. 3d 672, 136 P.3d 201 (2006)—10:18
- Saunders, Estate of v. C.I.R., 745 F.3d 953 (9th Cir. 2014)—17:28
- Schauerhamer, Estate of v. C.I.R., T.C. Memo. 1997-242, T.C.M. (RIA) ¶ 97242 (1997)—17:10
- Schloss' Estate, In re, 56 Cal. 2d 248, 14 Cal. Rptr. 643, 363 P.2d 875 (1961)—24:87
- Schwartz v. Labow, 164 Cal. App. 4th 417, 78 Cal. Rptr. 3d 838 (2d Dist. 2008)—24:47
- Schwartz v. Schwartz, 167 Cal. App. 4th 733, 84 Cal. Rptr. 3d 387 (5th Dist. 2008)—10:15
- Scott v. Thompson, 184 Cal. App. 4th 1506, 109 Cal. Rptr. 3d 846 (4th Dist. 2010)—25:17
- Scott v. U.S., 328 F.3d 132 (4th Cir. 2003)—17:96
- Scott S. v. Superior Court, 204 Cal. App. 4th 326, 138 Cal. Rptr. 3d 730 (4th Dist. 2012)—30:25
- Sefton v. Sefton, 236 Cal. App. 4th 159, 187 Cal. Rptr. 3d 421 (4th Dist. 2015)—3:16.50
- Sefton v. Sefton, 206 Cal. App. 4th 875, 142 Cal. Rptr. 3d 174 (4th Dist. 2012)—3:16.50
- Shackleford v. U.S., 262 F.3d 1028 (9th Cir. 2001)—17:55
- Shapiro, Estate of v. U.S., 634 F.3d 1055 (9th Cir. 2011)—17:28
- Shellenbarger, Estate of, 169 Cal. App. 4th 894, 86 Cal. Rptr. 3d 862 (2d Dist. 2008)—3:49
- Shewry v. Arnold, 125 Cal. App. 4th 186, 22 Cal. Rptr. 3d 488 (2d Dist. 2004)—13:21
- Shewry v. Begil, 128 Cal. App. 4th 639, 27 Cal. Rptr. 3d 209 (4th Dist. 2005)—13:21
- Shewry v. Wooten, 172 Cal. App. 4th 741, 91 Cal. Rptr. 3d 199 (1st Dist. 2009)—2:18, 13:21
- Shurtz, Estate of v. C.I.R., T.C. Memo. 2010-21, T.C.M. (RIA) ¶ 2010-021 (2010)—17:10
- Siegel v. Fife, 234 Cal. App. 4th 988, 184 Cal. Rptr. 3d 531 (2d Dist. 2015)—19:21
- Simpson, Guardianship of, 67 Cal. App. 4th 914, 79 Cal. Rptr. 2d 389 (4th Dist. 1998)—26:19
- Sloan's Estate, In re, 7 Cal. App. 2d 319, 46 P.2d 1007 (2d Dist. 1935)—3:16.50
- Smith v. Cimmet, 199 Cal. App. 4th 1381, 132 Cal. Rptr. 3d 276 (1st Dist. 2011)—9:56, 22:1, 22:8
- Smith, Conservatorship of, 9 Cal. App. 3d 324, 88 Cal. Rptr. 119 (2d Dist. 1970)—10:45
- Smith's Estate v. C. I. R., 510 F.2d 479 (2d Cir. 1975)—17:26
- Sobol, Estate of, 225 Cal. App. 4th 771, 170 Cal. Rptr. 3d 569 (2d Dist. 2014)—10:7
- Soria v. Soria, 185 Cal. App. 4th 780, 111 Cal. Rptr. 3d 91 (4th Dist. 2010)—24:21
- Sowder v. U.S., 251 Fed. Appx. 444 (9th Cir. 2007)—17:36
- Starkman, In re Marriage of, 129 Cal. App. 4th 659, 28 Cal. Rptr. 3d 639 (2d Dist. 2005)—3:3
- Steiner, In re Marriage of, 17 Cal.

TABLE OF CASES

- App. 5th 1165, 225 Cal. Rptr. 3d 880 (4th Dist. 2017)—4:29
- Stephen G., Guardianship of, 40 Cal. App. 4th 1418, 47 Cal. Rptr. 2d 409 (1st Dist. 1995)—26:19
- Sterling v. Sterling, 242 Cal. App. 4th 185, 194 Cal. Rptr. 3d 867 (2d Dist. 2015)—10:76, 21:15, 21:74, 24:131, 28:191
- Stevens v. Tri Counties Bank, 177 Cal. App. 4th 236, 99 Cal. Rptr. 3d 188 (3d Dist. 2009)—4:18
- Stewart v. Seward, 148 Cal. App. 4th 1513, 56 Cal. Rptr. 3d 651 (2d Dist. 2007)—14:14
- Stick, Estate of v. Commissioner of Internal Revenue, T.C. Memo. 2010-192, T.C.M. (RIA) ¶ 2010-192 (2010)—17:27
- Stine v. Dell’Osso, 230 Cal. App. 4th 834, 178 Cal. Rptr. 3d 895 (1st Dist. 2014)—1:9, 24:95
- Stoddart, Estate of, 115 Cal. App. 4th 1118, 9 Cal. Rptr. 3d 770 (4th Dist. 2004)—10:45
- Stoker, Estate of, 193 Cal. App. 4th 236, 122 Cal. Rptr. 3d 529 (2d Dist. 2011)—10:18, 24:71
- Stoltenberg v. Newman, 179 Cal. App. 4th 287, 101 Cal. Rptr. 3d 606 (2d Dist. 2009)—24:154
- Stone v. U.S., 2007-2 U.S. Tax Cas. (CCH) ¶ 60545, 100 A.F.T.R.2d 2007-5512, 2007 WL 2318974 (N.D. Cal. 2007)—17:54
- Stone, Estate of v. C.I.R., T.C. Memo. 2012-48, T.C.M. (RIA) ¶ 2012-048 (2012)—17:10
- Stone, Estate of v. C.I.R., T.C. Memo. 2003-309, T.C.M. (RIA) ¶ 2003-309 (2003)—17:10
- Straczynski, In re Conservatorship of, 2009 WL 613876 (Cal. App. 4th Dist. 2009)—28:121
- Straczynski, In re Marriage of, 189 Cal. App. 4th 531, 116 Cal. Rptr. 3d 938 (4th Dist. 2010)—27:58.50
- Strader, Estate of, 107 Cal. App. 4th 996, 132 Cal. Rptr. 2d 649 (2d Dist. 2003)—10:17
- Strangi v. C.I.R., 417 F.3d 468 (5th Cir. 2005)—17:10
- Suleman v. Superior Court, 180 Cal. App. 4th 1287, 103 Cal. Rptr. 3d 651 (4th Dist. 2010)—26:5
- Sullivan v. Dorsa, 128 Cal. App. 4th 947, 27 Cal. Rptr. 3d 547 (6th Dist. 2005)—16:71
- T**
- Terry v. Conlan, 131 Cal. App. 4th 1445, 33 Cal. Rptr. 3d 603 (6th Dist. 2005)—24:87
- Thompson, Estate of v. C.I.R., T.C. Memo. 2002-246, T.C.M. (RIA) ¶ 2002-246 (2002)—17:10
- Thorpe v. Reed, 211 Cal. App. 4th 1381, 150 Cal. Rptr. 3d 454 (6th Dist. 2012)—24:49
- Tian L., Conservatorship of, 149 Cal. App. 4th 102 (2007)—30:39
- Tolman, Estate of, 181 Cal. App. 4th 1433, 104 Cal. Rptr. 3d 924 (2d Dist. 2010)—3:12
- Torjesen v. Mansdorf, 1 Cal. App. 5th 111, 204 Cal. Rptr. 3d 325 (2d Dist. 2016)—13:29, 13:31
- Tower Park Properties, LLC, In re, 803 F.3d 450 (9th Cir. 2015)—24:150, 24:151
- Trikha, Estate of, 219 Cal. App. 4th 791, 162 Cal. Rptr. 3d 175 (4th Dist. 2013)—3:32, 10:25
- Troxel v. Granville, 530 U.S. 57, 120 S. Ct. 2054, 147 L. Ed. 2d 49

(2000)—25:17, 28:52

Turner, Estate of v. C.I.R., T.C. Memo. 2011-209, T.C.M. (RIA) ¶ 2011-209 (2011)—17:10

U

Ukkestad v. RBS Asset Finance, Inc., 235 Cal. App. 4th 156, 185 Cal. Rptr. 3d 145 (4th Dist. 2015)—24:34

United States v. Harris, 854 F.3d 1053 (9th Cir. 2017)—3:75, 24:163, 24:164

United States Small Business Administration v. Bensal, 853 F.3d 992 (9th Cir. 2017)—3:75

Urick v. Urick, 15 Cal. App. 5th 1182, 224 Cal. Rptr. 3d 125 (2d Dist. 2017)—10:15.1

U.S. v. Stapf, 375 U.S. 118, 84 S. Ct. 248, 11 L. Ed. 2d 195 (1963)—17:26

U.S. v. Windsor, 570 U.S. 744, 133 S. Ct. 2675, 186 L. Ed. 2d 808 (2013)—3:53, 17:2.70, 17:34.50, 17:62

Uzyel v. Kadisha, 188 Cal. App. 4th 866, 116 Cal. Rptr. 3d 244 (2d Dist. 2010)—24:97

V

Valli, In re Marriage of, 58 Cal. 4th 1396, 171 Cal. Rptr. 3d 454, 324 P.3d 274 (2014)—3:3, 4:7

Vance v. Bizek, 228 Cal. App. 4th 1155, 177 Cal. Rptr. 3d 167 (2d Dist. 2014)—24:56

Varney v. Superior Court, 10 Cal. App. 4th 1092, 12 Cal. Rptr. 2d 865 (4th Dist. 1992)—10:17

Vaughan, Guardianship of, 207 Cal. App. 4th 1055, 144 Cal. Rptr. 3d 216 (3d Dist. 2012)—25:17

Ventura County Humane Society v. Holloway, 40 Cal. App. 3d 897, 115 Cal. Rptr. 464 (1st Dist. 1974)—1:9

Vernoff v. Astrue, 568 F.3d 1102 (9th Cir. 2009)—3:49

W

Wagner v. Wagner, 162 Cal. App. 4th 249, 75 Cal. Rptr. 3d 511 (2d Dist. 2008)—13:11

Wathen, Estate of, 56 Cal. App. 4th 48, 64 Cal. Rptr. 2d 805 (2d Dist. 1997)—21:68.50

Weber, Estate of, 229 Cal. App. 3d 22, 280 Cal. Rptr. 22 (4th Dist. 1991)—10:45

Weinberger v. Morris, 188 Cal. App. 4th 1016, 115 Cal. Rptr. 3d 860 (2d Dist. 2010)—24:122

Wells Fargo Bank v. Superior Court, 22 Cal. 4th 201, 91 Cal. Rptr. 2d 716, 990 P.2d 591 (2000)—24:95

Whittlesey v. Aiello, 104 Cal. App. 4th 1221, 128 Cal. Rptr. 2d 742 (3d Dist. 2002)—24:87

Will, Estate of, 170 Cal. App. 4th 902, 88 Cal. Rptr. 3d 502 (2d Dist. 2009)—3:26, 3:71

Williams v. Superior Court, 147 Cal. App. 4th 36, 54 Cal. Rptr. 3d 13 (4th Dist. 2007)—5:33

Williamson v. Brooks, 7 Cal. App. 5th 1294, 213 Cal. Rptr. 3d 388 (2d Dist. 2017)—24:97

Wilson, Estate of, 211 Cal. App. 4th 1284, 150 Cal. Rptr. 3d 699 (1st Dist. 2012)—3:26, 3:74

Wong, Estate of, 207 Cal. App. 4th 366, 143 Cal. Rptr. 3d 342 (1st Dist. 2012)—20:1, 20:3, 20:10

Wright, Estate of, 90 Cal. App. 4th 228, 108 Cal. Rptr. 2d 572 (2d

TABLE OF CASES

- Dist. 2001)—3:87
- W.S. v. S.T., 20 Cal. App. 5th 132, 228 Cal. Rptr. 3d 756 (6th Dist. 2018)—3:49
- Y**
- Yeh v. Tai, 18 Cal. App. 5th 953, 227 Cal. Rptr. 3d 275 (2d Dist. 2017)—3:7, 3:96, 7:31, 14:14
- Young v. McCoy, 147 Cal. App. 4th 1078, 54 Cal. Rptr. 3d 847 (2d Dist. 2007)—24:166
- Young, Estate of, 160 Cal. App. 4th 62, 72 Cal. Rptr. 3d 520 (4th Dist. 2008)—14:33
- Z**
- Zanowick v. Baxter Healthcare Corporation, 850 F.3d 1090, 97 Fed. R. Serv. 3d 508 (9th Cir. 2017)—14:15
- Zasueta v. Zasueta, 102 Cal. App. 4th 1242, 126 Cal. Rptr. 2d 245 (5th Dist. 2002)—25:17
- Z.C.W., In re Guardianship of, 71 Cal. App. 4th 524, 84 Cal. Rptr. 2d 48 (1st Dist. 1999)—28:52
- Z.F., In re, 248 Cal. App. 4th 68, 203 Cal. Rptr. 3d 319 (3d Dist. 2016)—25:15
- Ziegler v. Nickel, 64 Cal. App. 4th 545, 75 Cal. Rptr. 2d 312 (2d Dist. 1998)—24:93
- Ziegler, Estate of, 187 Cal. App. 4th 1357, 114 Cal. Rptr. 3d 863 (4th Dist. 2010)—3:7, 13:35, 14:14
- Zukerkorn, In re, 484 B.R. 182 (B.A.P. 9th Cir. 2012)—24:163