

State Controller's Office
Local Government Programs and Services Division
Tax Administration Section
Revenue Generated from Estate Tax Desk Reviews

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
2007	\$ 52,308	\$ 129,454	\$ 1,274,999	\$ 1,228,559	\$ 1,002,808	\$ 133,292	\$ 1,248,004	\$ 352,105	\$ 200,300	\$ 1,228,217	\$ 1,130,367	\$ 14,556	\$ 7,994,969
2008	\$ 34,987	\$ (577,395)	\$ 354,863	\$ (990,977)	\$ 96,566	\$ 259,535	\$ 426,024	\$ 567,572	\$ (311,681)	\$ 398,437	\$ 537,333	\$ 162,486	\$ 957,750
2009	\$ 50,971	\$ 123,991	\$ 1,303,721	\$ 466,853	\$ 100,051	\$ 127,142	\$ (2,982)	\$ 48,482	\$ (13,321)	\$ 316,477	\$ 27,957	\$ 34,991	\$ 2,584,333
2010	\$ 65,543	\$ 270,895	\$ (5,676)	\$ 39,288	\$ 57,533	\$ 223,827	\$ 2,561	\$ 58,417	\$ 18,782	\$ 439,408	\$ 68,694	\$ 477,037	\$ 1,716,289
2011	\$ (101,741)	\$ 90,879	\$ 75,895	\$ 8,036	\$ 171,657	\$ 390,479	\$ (182,569)	\$ 67,067	\$ 13,988	\$ (186,988)	\$ 201,557	\$ 20,094	\$ 588,354
2012	\$ 8,732	\$ 9,843	\$ 10,639	\$ (489)	\$ 173,880	\$ 103,833	\$ 58,022	\$ 13,651	\$ 8,633	\$ 9,542	\$ 12,398	\$ 5,004	\$ 413,688
2013	\$ (64,427)	\$ 35,686	\$ 7,405	\$ 2,650	\$ 2,113	\$ 160,807	\$ 13,416	\$ 15,320	\$ 10,913	\$ 5,467	\$ (2,665)	\$ 4,974	\$ 191,659
2014	\$ 3,558	\$ 13,996	\$ 68,690	\$ 74,241	\$ 73,605	\$ 29,075	\$ 9,874	\$ 12,622	\$ 8,490	\$ 1,874	\$ 4,516	\$ 2,003	\$ 302,544
2015	\$ 2,841	\$ 14,073	\$ 9,993	\$ 56,791	\$ 10,955	\$ 3,333	\$ 31,466	\$ 9,799	\$ 4,705	\$ 39,663	\$ (1)	\$ 1,236	\$ 184,854
2016	\$ 6,729	\$ 7,408	\$ 11,640	\$ 1,516	\$ 12,283	\$ 337	\$ (24,778)	\$ 3,393	\$ 5,802	\$ 2,381	\$ 84	\$ 592	\$ 27,387
2017	\$ 51,823	\$ 3,465	\$ 225	\$ 16,832	\$ 108,659	\$ 18,734	\$ 3,151	\$ 4,105	\$ -	\$ 4,064	\$ (280)	\$ -	\$ 210,778
2018	\$ 273	\$ -	\$ 75	\$ -	\$ -	\$ 66	\$ -	\$ 69	\$ 1,270	\$ 2,018	\$ -	\$ 61,733	\$ 65,504
2019	\$ -	\$ -	\$ 128	\$ (2,103)	\$ 126	\$ -	\$ (322)	\$ -	\$ 1,965	\$ -	\$ -	\$ -	\$ (206)
2020	\$ -	\$ -	\$ -	\$ -	\$ 25,358	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,440	\$ 26,798
2021	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,081	\$ -	\$ -	\$ 8,081
2022	\$ -	\$ 37,421	\$ 200	\$ 100	\$ -	\$ 200	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ 38,121
Total	\$ 111,597	\$ 159,716	\$ 3,112,797	\$ 901,277	\$ 1,835,594	\$ 1,450,660	\$ 1,581,867	\$ 1,152,802	\$ (50,154)	\$ 2,268,641	\$ 1,979,960	\$ 786,146	\$ 15,290,903

Footnotes:

This revenue is generated by staff's review of the California tax return, typically from errors in calculating the tax amount, interest, and/or penalty, an error in proration of estate tax credit between states, math errors, or comparison of IRS data shows failure to report accurate tax due to the state.

The Economic Growth and Tax Relief Reconciliation Act of 2001, phased out the state death tax credit over a four (4) year period beginning January 2002.

Effective January 1, 2005, the state death tax credit has been eliminated.

For decedents that die on or after January 1, 2005, there is no longer a requirement to file a California Estate Tax Return.

January's 2011 Estate Tax figure is from amended returns or reductions.

July 2015 report was updated on 8/21/2015 due to a late July transaction.

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Revenue Generated from Inheritance Tax Desk Reviews

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
2007	\$ 100,022	\$ 37,261	\$ 47,935	\$ 810	\$ 6,027	\$ 8,631	\$ 22,067	\$ 74,091	\$ 137,672	\$ 11,108	\$ 68,951	\$ 54,261	\$ 568,836
2008	\$ 96,390	\$ 3,152	\$ 2,716	\$ 299	\$ 15,063	\$ 100	\$ 24,981	\$ 115,625	\$ 531	\$ 25,686	\$ 100	\$ 4,169	\$ 288,812
2009	\$ 3,887	\$ 10,075	\$ 15,964	\$ 12,279	\$ 1,519	\$ 13,462	\$ -	\$ 6,216	\$ 250	\$ 48,755	\$ 250	\$ 18,024	\$ 130,681
2010	\$ 79,205	\$ 250	\$ 11,494	\$ 4,733	\$ 75,100	\$ 1,655	\$ 10,390	\$ 140	\$ 100	\$ 17,227	\$ 300	\$ 200	\$ 200,794
2011	\$ 200	\$ -	\$ 3,250	\$ 249	\$ 159,603	\$ 1,475	\$ 164,289	\$ 11,989	\$ 73,576	\$ -	\$ -	\$ 24,921	\$ 439,552
2012	\$ 14,265	\$ 33,477	\$ 89	\$ 125	\$ 5,799	\$ 10,791	\$ 87,558	\$ 827	\$ 9,775	\$ 7,036	\$ 48,641	\$ 9,508	\$ 227,891
2013	\$ 12,379	\$ 1,863	\$ 485	\$ 47,153	\$ 14,411	\$ 1,778	\$ 25	\$ -	\$ -	\$ 100	\$ 69,539	\$ 7,481	\$ 155,214
2014	\$ 433	\$ 300	\$ -	\$ 419	\$ 6,222	\$ -	\$ -	\$ 69,305	\$ -	\$ 123,166	\$ -	\$ -	\$ 199,845
2015	\$ -	\$ 7,719	\$ 608	\$ 24,428	\$ 6,608	\$ -	\$ 4,434	\$ 122,828	\$ 3,563	\$ 166	\$ 166	\$ 5,743	\$ 176,263
2016	\$ 62,009	\$ 75	\$ -	\$ 4,072	\$ 75	\$ -	\$ 28,872	\$ 10,340	\$ 166	\$ 11,835	\$ 191	\$ 4,322	\$ 121,957
2017	\$ -	\$ 105,050	\$ 5,000	\$ 9,580	\$ 5,000	\$ 6,204	\$ 482	\$ 5,482	\$ 5,150	\$ 48,396	\$ 5,532	\$ 5,814	\$ 201,689
2018	\$ 496	\$ 150	\$ 5,568	\$ 25	\$ 166	\$ -	\$ 166	\$ 322	\$ 25	\$ 166	\$ 166	\$ 166	\$ 7,416
2019	\$ 2,896	\$ -	\$ 781	\$ 100,000	\$ 2,970	\$ -	\$ 166	\$ 166	\$ -	\$ 982	\$ 166	\$ 166	\$ 108,293
2020	\$ 332	\$ -	\$ 6,549	\$ -	\$ 112	\$ 30,145	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,309	\$ 109,447
2021	\$ 200	\$ -	\$ 200	\$ 400	\$ -	\$ 1,534	\$ -	\$ 400	\$ -	\$ 1,649	\$ 14,097	\$ 400	\$ 18,880
2022	\$ -	\$ 250	\$ 500	\$ -	\$ 250	\$ 250	\$ 500	\$ 8,732	\$ 18,583	\$ -	\$ -	\$ -	\$ 29,065
Total	\$ 372,714	\$ 199,622	\$ 101,139	\$ 204,571	\$ 298,925	\$ 76,025	\$ 343,930	\$ 426,463	\$ 249,391	\$ 296,271	\$ 208,099	\$ 207,484	\$ 2,984,635

Footnotes:

For decedents that died on or prior to June 8, 1982, the SCO continues to collect the Inheritance Tax.

Revenue is generated from staff's review of 1) new tax returns, typically when an heir is attempting to sell real property still in the name of the decedent who died prior to 1982; and 2) Review of existing account receivables and staff taking additional collection efforts.