

L-9

**AFFIDAVIT OF RESIDENT DECEDENT REQUESTING
REAL PROPERTY TAX WAIVER(S)**

**STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
INDIVIDUAL TAX AUDIT BRANCH
TRANSFER INHERITANCE & ESTATE TAX
PO BOX 249
TRENTON, NEW JERSEY 08695-0249**

(609) 292-5033

**Forward this form to the Division of Taxation at the address listed above.
This form is not a waiver and is not to be filed with the County Clerk.**

Decedent's Name: _____
(Last) (First) (MI)

Decedent's SS No. _____ Date of Death (mm/dd/yy) _____ County of Residence _____

This form may be used only when all beneficiaries are Class "A", there is no New Jersey Inheritance or Estate Tax and there is no requirement to file a tax return.

For decedents dying after December 31, 2001 this form may be used only if the decedent's gross estate plus adjusted taxable gifts for Federal estate tax purposes under the provisions of the Internal Revenue Code in effect on December 31, 2001 does not exceed \$675,000. The decedent's gross estate plus adjusted taxable gifts consisted of the following:

- A. Real estate wherever located (Full Market Value) \$ _____
- B. Stocks and bonds whether held individually or jointly \$ _____
- C. Bank accounts whether held individually or jointly \$ _____
- D. Individual Retirement Accounts \$ _____
- E. Pensions and Annuities \$ _____
- F. Life insurance policies whether paid to a beneficiary or to the estate \$ _____
- G. Transfers intended to take effect in possession or enjoyment at or after death \$ _____
- H. Other \$ _____
- I. Gross Estate (Total A thru H) (Line 1 of 2001 Federal Estate Tax Form 706) \$ _____
- J. Adjusted Taxable Gifts (Line 4 of 2001 Federal Estate Tax Form 706) \$ _____
- M. Total (I plus J) \$ _____

IF THE TOTAL (LINE M) IS GREATER THAN \$675,000, DO NOT PROCEED. THIS FORM MAY NOT BE USED. A NEW JERSEY ESTATE TAX RETURN MUST BE FILED.

List all transfers made by the decedent within three years of date of death:

Date	Transferee/Beneficiary	Relationship	Property Transferred	Value

Description of New Jersey Real Estate		Full Assessed Value for Year of Death	Full Market Value at Date of Death
Street and Number			
Municipality	County		
Lot	Block		
Owner(s) of Record: (If decedent owned a fractional interest state how held and fractional value thereof).			
Amount of Mortgage Balance (if any) \$			
Street and Number			
Municipality	County		
Lot	Block		
Owner(s) of Record: (If decedent owned a fractional interest state how held and fractional value thereof).			
Amount of Mortgage Balance (if any) \$			

Beneficiaries State Full names of all who have an interest in the Estate (vested, contingent, operation of law, transfer, etc.)	Relationship to the Decedent	Interest of Beneficiary in the Estate

Deponent further states the following schedule contains the names of all beneficiaries who predeceased the decedent.

Name	Date of Death	Domicile at Death

If this form is not fully and properly completed and/or it does not have the required attachments, it will be returned. Did you remember to:

- Use the current version of this form.
- Answer all questions.
- Fill in the decedent's date of death and social security number.
- Attach a copy of letters testamentary or letters of administration AND a copy of the death certificate.
- Attach a copy of the decedent's will, codicils, and any trust agreements.
- Attach a copy of the decedent's last full year's Federal income tax return including Schedule A, B, and D.
- Fully describe the realty to include the owner of record and the street number, municipality, lot, block, county, and the assessed and market values on the decedent's date of death. If an appraisal was made of the realty, attach a copy. If the realty was held by multiple owners, state the names of the joint owners, their relationship to the decedent and whether the realty was held as tenants in common or as joint tenants with right of survivorship. A tax waiver is not necessary and will not be issued for real property held by a husband and wife/civil union couple as tenants by the entirety in the estate of the spouse/civil union partner dying first.
- List all beneficiaries who shared in the estate whether by will, intestacy, trust, operation of the law, transfer intended to take effect in possession or enjoyment at or after death or by transfer within three years of death. Indicate the relationship of each to the decedent and their interest in the estate.

Complete and Notarize

Mailing Address Name _____ Phone () _____

To Send Street _____

All Correspondence City _____ State _____ Zip _____

State of: _____ County of: _____

That _____ being duly sworn, has reviewed the information contained in this form and declares to the best of his/her knowledge it is true, correct, and complete. Deponent authorizes the party listed above to act as the estate's representative and to receive the waiver(s) requested herein.

Subscribed and sworn before me

this _____ day of _____, 20____ Affidavit of: Executor Administrator Joint Tenant

(Signature of Notary Public or Attesting Officer)

Signature of Deponent

INSTRUCTIONS

Form L-9 is an affidavit executed by the executor, administrator or joint tenant requesting the issuance of a tax waiver for real property located in New Jersey which was held by a resident decedent.

Form L-9 may not be used if any of the following conditions exist:

- Any asset valued at \$500 or more passes to a beneficiary other than the decedent's parents, grandparents, spouse/civil union partner (on/after 2/19/07), domestic partner (on/after 7/10/04), children, legally adopted children, children's issue, legally adopted children's issue or stepchildren by will, intestacy, trust, operation of the law, by transfer intended to take effect in possession or enjoyment at or after death or by transfer within three years of death.
- Where a trust agreement exists or is created under the terms of the decedent's will. In the event that all other conditions for the use of Form L-9 are met and there is no possibility that any portion of the trust assets will pass other than to a Class "A" beneficiary, the Division may give consideration to the issuance of a real estate tax waiver.
- The relationship of a mutually acknowledged child is claimed to exist.
- Where the decedent's date of death is after December 31, 2001 and his/her gross estate plus adjusted taxable gifts for Federal estate tax purposes under the provisions of the Internal Revenue Code in effect on December 31, 2001 exceeds \$675,000.
- In any instance where there is a New Jersey inheritance or estate tax or a tax return is required to be filed.

This form is not a tax waiver and is not to be filed with the County Clerk.

This completed form and attachments should be forwarded to the NJ Division of Taxation, Inheritance and Estate Tax, PO Box 249, Trenton, NJ 08695-0249.

Additional information pertaining to the use of Form L-9 may be obtained by calling the Inheritance and Estate Tax Section at 609-292-5033.

THIS FORM MAY BE REPRODUCED IN ITS ENTIRETY