

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 |
|------|------------------------|--------------|----------------------|-------|
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| 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) \$ | | | |

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