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)	(Firs	,		
Decedent's SS N	0	Date of Death (mm/dd/yy)	County of Residence		
This	form may be used only when al	I beneficiaries are Class "A", there is there is no requirement to file a tax	no New Jersey Inheritance or Estate Tax and return.		
ederal estate t	ax purposes under the provision	,	dent's gross estate plus adjusted taxable gifts for ect on December 31, 2001 does not exceed illowing:		
A. Real esta	te wherever located (Full Marke	t Value)	\$		
B. Stocks ar	nd bonds whether held individual	lly or jointly	\$		
C. Bank acc	ounts whether held individually o	or jointly	\$		
D. Individual	Retirement Accounts		\$		
E. Pensions	and Annuities		\$		
F. Life insur	ance policies whether paid to a l	beneficiary or to the estate			
G. Transfers	intended to take effect in posse	ssion or enjoyment at or after death	\$		
H. Other			\$		
I. Gross Es	tate (Total A thru H) (Line 1 of 20	001 Federal Estate Tax Form 706)	\$		
J. Adjusted	Taxable Gifts (Line 4 of 2001 Fe	deral Estate Tax Form 706)	\$		
M. Total (I pl	us 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	s made by the decedent within the	nree years of date of death:			
	T				

Date	Transferee/Beneficiary	Relationship	Property Transferred	Value

Description of N	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 frac	tional 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 frame)	ctional interest state how held and fractional value thereof).		
Amount of Mortgage Balance (if any)	\$		

er states the	rersion of this form ons. nt's date of death	ule contains the		Date of D	who predecea	sed the dec	cedent.	eficiary in the Estate
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	ons. nt's date of death							
er all questi	nt's date of death	and social se						
		and social se	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.								
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 as tenants by the entirety in the estate of the spouse dying first.								
in possessi	on or enjoyment	es who shared in the estate whether by will, intestacy, trust, operation of the law, transfer intended to take on or enjoyment at or after death or by transfer within three years of death. Indicate the relationship of each to their interest in the estate.						
	the seal of the Sta							issued by the local State, this form
		C	Complete a	and Notarize				
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nd	Street							
ondence								
				County of:				
							y sworn e. Depo	, has reviewed the nent authorizes the
tained in thi								
tained in thi	ore me	20		Affidavit of:	□Executor	□ Admini	istrator	☐ Joint Tenant
	ined in thi	nined in this form and decla e to act as the estate's repr sworn before me	nined in this form and declares to the bese to act as the estate's representative and sworn before me	e to act as the estate's representative and to receive	nined in this form and declares to the best of his/her knowledge it is to act as the estate's representative and to receive the waiver(s) resworn before me	nined in this form and declares to the best of his/her knowledge it is true, correct, are to act as the estate's representative and to receive the waiver(s) requested herein sworn before me	being dulatined in this form and declares to the best of his/her knowledge it is true, correct, and complete to act as the estate's representative and to receive the waiver(s) requested herein.	being duly sworn inned in this form and declares to the best of his/her knowledge it is true, correct, and complete. Depose to act as the estate's representative and to receive the waiver(s) requested herein.

Signature of Deponent

(Signature of Notary Public or Attesting Officer)

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:

Ш	Any asset valued at \$500 or more passes to a beneficiary other than the decedent's parents, grandparents, spouse, domestic partner (provided that the relationship was entered into in New Jersey), 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.
	A domestic partnership, civil union, or reciprocal beneficiary relationship is claimed to exist and the relationship was entered into in a jurisdiction other than New Jersey.
	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 competed 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.