

L-9

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

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

(609) 292-5033

www.njtaxation.org

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.

Instructions

ELIGIBILITY

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:

- **The real estate was held as tenants-by-the-entirety (jointly by spouse/civil union partner)** and the spouse/civil union partner is surviving. (NOTE: No waiver is needed for this property, and none will be issued.)
- **Any asset valued at \$500 or more passes to a beneficiary other than one of the following Class A beneficiaries:**
The decedent's parents, grandparents, spouse/civil union partner (on/after February 19, 2007), domestic partner (on/after July 10, 2004), children, legally adopted children, children's issue (grandchildren, great-grandchildren), legally adopted children's issue, or stepchildren.

(Assets may pass by will, intestacy (no will), trust, operation of law, transfer intended to take effect in possession or enjoyment at or after death, or by transfer within three years of death.)
- **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.**
- The decedent's date of death is **before January 1, 2017**, and his/her gross estate plus adjusted taxable gifts **exceeds \$675,000** as determined for Federal Estate Tax purposes under the provisions of the Internal Revenue Code, in effect on December 31, 2001, (If so, a New Jersey Estate Tax return must be filed.)
- The decedent's date of death is **on or after January 1, 2017**, and his/her gross estate **exceeds \$2,000,000** as determined for Federal Estate Tax purposes under the provisions of the current Internal Revenue Code (If so, a New Jersey Estate Tax return must be filed).
- When there is any New Jersey Inheritance Tax or Estate Tax, or when an Inheritance or Estate Tax return is required to be filed.

REQUIRED DOCUMENTS:

- Copy of the decedent's will, codicils and related writings, and any trust agreements.
- Copy of the Deed for the property listed on the form.
- Copy of Executor's or Administrator's certificate (letters of testamentary or of administration).
- Copy of the decedent's death certificate.
- Copy of the decedent's last full-year Federal Income Tax Return. (Include Schedules A, B, and D.)
- Copy of any existing appraisals or current contracts of sale.

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:

NJ Division of Taxation
Inheritance and Estate Tax Branch
50 Barrack Street, 3rd Floor
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 Branch at 609-292-5033 or visiting the Division of Taxation website at www.njtaxation.org.

THIS FORM MAY BE REPRODUCED IN ITS ENTIRETY

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 if all beneficiaries are Class A, there is no New Jersey Inheritance or Estate Tax, and there is no requirement to file a tax return.

PART I

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 Assets (mortgages, cash, personal property, etc.) \$ _____
- I. Gross estate (Total A thru H) (Line 1, Federal Estate Tax Form 706) \$ _____
- J. Adjusted Taxable Gifts (Line 4, 2001 Federal Estate Tax Form 706) \$ _____
- M. Total (I plus J) \$ _____

If the date of death is before January 1, 2017, AND the Total (Line M) is greater than \$675,000, THIS FORM MAY NOT BE USED. A New Jersey Estate Tax Return must be filed.

If the date of death is on or after January 1, 2017, AND the Gross Estate (Line I) is greater than \$2 million, THIS FORM MAY NOT BE USED. A 2017 New Jersey Estate Tax Return must be filed.

PART II

List all transfers made by the decedent within three years of date of death. (Attach additional sheets as needed.)

Date	Transferee/Beneficiary	Relationship	Property Transferred	Value

PART III

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 (percentage or specific)

Deponent (person making deposition) 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:

- Attach all required documents.
- Fill in the decedent's date of death and Social Security number.
- 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.
- 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 beneficiary to the decedent and the beneficiaries' interests 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

Print Name

Deponent's SS number or FID number

Address