



## Affidavit Requesting Preliminary Waivers: Resident Decedents

**L-4**  
**(12-19)**

### **This form may be used when:**

- A complete Inheritance or Estate Tax return cannot be completed yet; or
- All beneficiaries are Class A, but estate does not qualify to use Form L-8; or
- All beneficiaries are Class E, or Class E and Class A.

### **Use this form to request release of:**

- New Jersey bank accounts;
- Stock in New Jersey corporations;
- Brokerage accounts;
- New Jersey investment bonds; and
- New Jersey real estate (only when estate does not qualify to use Form L-9).

### **This form can be completed by the:**

- Executor;
- Administrator;
- Trustee;
- Legal Representative of the estate.

### **For all L-4 filings:**

- Check the appropriate box in Part I to indicate why you are filing this form;
- Submit complete copies of the decedent's Will and Codicils and Trust documents;
- Submit copies of any disclaimer(s) filed;
- List all beneficiaries and their relationship to the decedent in Part VII;
- Check the "Request Waiver" box for each asset for which a waiver is requested at this time. The Branch will make final decision on which (if any) waivers are issued;
- The form must be signed by an estate representative and notarized;
- Mail form to: NJ Inheritance Tax Branch, PO Box 249, Trenton, NJ 08695-0249.

### **For taxable estates:**

- Report all known New Jersey assets on attached schedules;
- Submit a complete copy of the decedent's last full-year federal income tax return (include all schedules) or statement that none was filed;
- Include estimated payment on attached IT-PMT (recommended);
- If requesting a real estate waiver, include deed, contract of sale, or closing agreement.

**Note:** The filing of this form does not guarantee that any waivers will be issued at this time. In addition, the filing of this form will not generate a Notice of Assessment or any finding of tax due.



Affidavit Requesting Preliminary Waivers: Resident Decedents

State of New Jersey
Division of Taxation
Individual Tax Audit Branch
Transfer Inheritance and Estate Tax
PO Box 249
Trenton, New Jersey 08695-0249

L-4
(12-19)

Decedent's Name (Last) (First) (Middle)

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

Complete and Notarize [ ] Testate (with will) [ ] Intestate (no will)

Mailing Address to send all correspondence

Name Daytime Phone ( )
Street
City State ZIP Code

PART I - Reason for Request (Check the appropriate box):

[ ] I am filing this form to obtain one or more preliminary waivers. The estate is not able to file a full return at this time; however, specific waivers are needed to protect estate assets. I understand that a full return must still be completed and filed.

Important Note: The Branch will, in every case, keep control of enough liquid assets (i.e., those that can easily be converted to cash) to insure that the tax is covered and that returns will be filed. This means that we will hold back whichever bank waivers we think are necessary and will avoid relying on real estate being the only waiver withheld (per N.J.A.C. 18:26-9.4).

[ ] I am filing this form to obtain all waivers (Class A only). All beneficiaries are Class A; however, the estate does not qualify to use Form L-8. The estate contends that no tax will be due. I understand that the Branch will evaluate my attached submissions and advise me if a full return is required.

[ ] I am filing this form to obtain all waivers (Class E/Class A). All beneficiaries are Class E only or Class E and Class A. I understand that the Branch will evaluate my submissions and advise me if a full return is required.

I hereby request the release of the indicated property listed below. I certify that all beneficiaries of the estate are listed in Part VII below and that this form is completed in accordance with its filing requirements.

State of New Jersey County of ss.

being duly sworn, deposes and says that the foregoing statements are true to the best of their information or belief.

Subscribed and sworn before me

Signature

This day of ,

Notary Public

Deponent: Executor / Administrator / Joint Tenant / Heir-at-Law

Deponent's Social Security or Federal Identification Number

Street Address

Town/City, State, Zip

Decedent's Name: \_\_\_\_\_

Decedent's S.S. No.: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

**PART II – Estimated Net Estate**

Report estimated value of all NJ reportable assets of the estate:

Gross Estate – Inheritance Tax	
(Optional) Deductions (Debts, funeral, legal, etc.)	
Net Estate	

**PART III – Transfers**

List all transfers made by the decedent within three years of date of death or to take effect at death (such as POD annuities):

Date of Transfer	Transferee/Beneficiary	Relationship	Property Transferred	DOD Value

Attach additional sheets if necessary

**PART IV – Real Estate**

List all real estate owned wholly or partially by the decedent (except as tenants by the entirety where the spouse is surviving)

Description	Assessed Value	Market Value	Request Waiver
County			<input type="checkbox"/>
Street			
Lot                      Block			
Municipality			
Interest			

Description	Assessed Value	Market Value	Request Waiver
County			<input type="checkbox"/>
Street			
Lot                      Block			
Municipality			
Interest			

Description	Assessed Value	Market Value	Request Waiver
County			<input type="checkbox"/>
Street			
Lot                      Block			
Municipality			
Interest			

(Attach additional sheets or riders if necessary)

Decedent's Name: \_\_\_\_\_

Decedent's S.S. No.: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

**PART V – NJ Financial Institutions (Banks, Brokerage Accts, Mutual Funds)**

Name of Bank or Institution	Name(s) on Account and how They Were Held	Date of Death Balance	Request Waiver
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>

(Attach additional sheets or riders if necessary)

**PART VI – NJ Stocks, Investment Bonds**

Name of Stock or Bond	Name(s) of Owner(s)	Shares	Date of Death Value	Request Waiver
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

(Attach additional sheets or riders if necessary)

**PART VII – Beneficiaries**

Name and Address (if available)	Relationship	Share in Estate

(Attach additional sheets or riders if necessary)