

L-9(A)
(9/22)

**Affidavit for Real Property Tax Waiver
Resident Decedent**



Use this form for dates of death **before** January 1, 2018

Decedent's Name _____
Last First Middle Initial

Decedent's SSN. _____ - _____ - _____ Date of Death (mm/dd/yyyy) ____ / ____ / ____ 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: Testate (with will) Intestate (no will)

- 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 lines A through H) (line 1, federal estate tax form 706) \$ _____
- J. Adjusted taxable gifts (line 4, 2001 federal estate tax form 706) \$ _____
- M. Total (line I plus line J) \$ _____

Do not use this form if:

- The date of death is **before January 1, 2017**, and the total (line M) is **greater than \$675,000**. You must file a New Jersey Estate Tax Return.
- The date of death is **on or after January 1, 2017, but before January 1, 2018**, and the gross estate (line I) is **greater than \$2 million**. You must file a 2017 New Jersey Estate Tax Return.

Part II

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

Date of Transfer	Transferee/Beneficiary	Relationship	Property Transferred	DOD Value

Part III

Description of New Jersey Real Estate	Full Assessed Value for Year of Death	Full Market Value at Date of Death
County		
Street and Number		
Lot Block		
Municipality		
Owner(s) of Record (if decedent owned a fractional interest, state how it is held, and the fractional value or percentage):		

Riders may be attached when necessary

Beneficiaries State full names of all who have an interest in the estate (vested, contingent, operation of law, transfer, etc.)	Relationship to 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

This form **will be returned** if it is not fully and properly completed and/or it does not have the required attachments.

Include **all** of the required documentation with this form:

- 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;
- Copy of the decedent's death certificate;
- Copy of the decedent's last full-year federal income tax return (or statement that none was filed);
- Copy of any existing appraisals or current contracts of sale.

Complete and Notarize

Name _____ Phone (____) _____

Mailing address for all correspondence

Street _____

City _____ State _____ ZIP Code _____

State of _____

County of _____

(Deponent's name) _____ being duly sworn, has reviewed the information contained in this form and declares to the best of their 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

Affidavit of: Executor Administrator Joint Tenant

This _____: day of _____, 20_____.

(Signature of Notary Public or Attesting Officer)

Signature of Deponent

Print Name

Deponent's Social Security or Federal Identification Number

Address

Form L-9(A) Instructions

This form can be completed by:

- The executor;
- Administrator; or
- Joint tenant of the property for which a waiver is requested.

Eligibility

All beneficiaries of this estate must be one of the following Class A beneficiaries:

- Spouse or civil union partner;
- Child (includes legally adopted child), grandchild, great-grandchild, etc.;
- Parent or grandparent;
- Step-child (but not step-grandchildren);
- Domestic partner (on or after 7/10/04).

You **cannot** use Form L-9(A) 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 any beneficiary other than the Class A beneficiaries listed above;
- A trust agreement **exists or is created** under the terms of the decedent’s will;
- The relationship of a mutually acknowledged child is claimed to exist;
- The decedent’s date of death is **before January 1, 2017**, and their 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. A New Jersey Estate Tax return must be filed;
- The decedent’s date of death is **on or after January 1, 2017, but before January 1, 2018**, and their gross estate **exceeds \$2 million** as determined for federal estate tax purposes under the provisions of the current Internal Revenue Code. A 2017 New Jersey Estate Tax return must be filed;
- There is any New Jersey Inheritance Tax or Estate Tax due.

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 or statement that none was filed);
- Copy of any existing appraisals or current contracts of sale.

This form is not a tax waiver. Do not file with the County Clerk. Mail to:

Regular Mail and USPS Express Mail

NJ Division of Taxation
Transfer Inheritance Tax
PO Box 249
Trenton, NJ 08695-0249

Express Mail – Private Carriers (UPS, FedEx)

NJ Division of Taxation
Transfer Inheritance Tax
PO Box 249
3 John Fitch Way, 6th Floor
Trenton, NJ 08611

For more information about the use of Form L-9(A), call the Inheritance and Estate Tax Branch at (609) 292-5033 or visit the Division of Taxation website at nj.gov/taxation.