



Form L-9(A) – Affidavit for Real Property Tax Waiver(s): Resident Decedent

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

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 **may not** 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 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 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. (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 his/her gross estate **exceeds \$2,000,000** 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);
- When 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 this completed form to:

NJ Division of Taxation
Inheritance and Estate Tax Branch
50 Barrack Street, 3rd Floor
PO Box 249
Trenton, NJ 08695-0249

You can obtain more information about the use of Form L-9(A) by calling the Inheritance and Estate Tax Branch at (609) 292-5033 or by visiting the Division of Taxation website at www.njtaxation.org.

This Form May Be Reproduced in its Entirety.



Form L-9(A)

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: [] 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 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. You must file a New Jersey Estate Tax Return.

If 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, this form may not be used. You must file a 2017 New Jersey Estate Tax Return.

PART II table with columns: Date, Transferee/Beneficiary, Relationship, Property Transferred, Value

PART III table with columns: Description of New Jersey Real Estate, Full Assessed Value for Year of Death, Full Market Value at Date of Death

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 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

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

Mailing Address Name _____ Phone () _____

To Send Street _____

All Correspondence City _____ State _____ Zip _____

State of: _____ County of: _____

(Deponent's name) _____, 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 _____, _____. 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