

L-9 NR

**AFFIDAVIT OF NON-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

Do not file this form if you are a surviving spouse or a surviving civil union partner, and the New Jersey real property was owned by you and the decedent as tenants by the entirety. An Inheritance tax waiver is not necessary and will not be issued.

INSTRUCTIONS

Form L-9 NR is an affidavit executed by the executor, administrator, or joint tenant (when an executor or administrator has not been appointed). This form is used to request an inheritance tax waiver for real property located in New Jersey which was held by a non-resident decedent. **This form can be used only when all beneficiaries of the entire estate, no matter where the assets of the estate are located, are Class "A" beneficiaries or charities (N.J.S.A. 54:34-4d). Class "A" beneficiaries include spouse/ civil union partner on or after 2/19/07, children, grandchildren, legally adopted children and their children, step-children (not step-grandchildren), parents, grandparents, and domestic partner on or after 7/10/04.**

If this form is not fully and properly completed and/or it does not have the required attachments, it will be returned.

- Answer all questions.
- Attach a copy of the decedent's death certificate.
- 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 first two pages of the decedent's last full year's Federal income tax return.
- Attach a copy of the deed for the NJ realty and provide the assessed and market values on the decedent's date of death. If the realty was held by multiple owners, state the names of the owners and their relationship to the decedent.
- List all beneficiaries who shared in the estate either by will, intestacy, trust, or operation of law. Also list all beneficiaries who were recipients of transfers intended to take effect at the decedent's death and transfers made within three years of the decedent's death. State their relationship to the decedent and their interest in the estate.
- In the case of a surviving spouse/civil union partner or domestic partner, submit a copy of the appropriate certificate establishing the relationship.

This form is not a tax waiver and is not to be filed with the County Clerk.

This complete 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 NR may be obtained by calling the Inheritance and Estate Tax section at 609-292-5033.

THIS FORM MAY BE REPRODUCED IN ITS ENTIRETY

Decedent's Name: _____
(Last) (First) (MI)

Decedent's SS No. _____ Date of Death (mm/dd/yy) _____ State of Domicile: _____

THE FOLLOWING QUESTIONS MUST BE ANSWERED:

1. The decedent died Testate Intestate
at _____
(Address)

_____ on _____
(City) (State) (Date)

A. The decedent's actual place of residence was: _____
(Address)

Where he/she lived from _____ to _____

B. The decedent's voting address was _____

and he/she last voted in _____
(Year)

C. The decedent's last Income Tax Return listed his/her address as: _____

D. The decedent formerly lived in New Jersey at: _____

but moved to _____ on _____
(Address) (Date)

2. Does the value of the decedent's entire estate, **wherever located**, exceed \$675,000? Yes No
Approximate value: \$ _____

3. Did the decedent own any assets, **located anywhere**, that were jointly owned with someone other than a Class "A" beneficiary? Yes No

4. Did the decedent transfer any assets, located anywhere, to someone other than a Class "A" beneficiary during the 3 year period prior to death? Yes No If yes, explain _____

5. Did the decedent transfer any asset at any time during his/her lifetime, in which he/she retained the use of the asset for the rest of his/her lifetime? Yes No If yes, explain _____

6. Did the decedent own any annuity contract(s) payable on death to someone other than a Class "A" beneficiary? Yes No

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)	\$		

RIDERS MAY BE ATTACHED WHERE 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

Deponent further states the following schedule contains the names of all beneficiaries who predeceased the decedent.

Name	Date of Death	Domicile at Death

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