Form L-9 – Affidavit for Real Property Tax Waiver: Resident Decedent

Use this form for dates of death on or after 1/1/2018
For dates of death before 1/1/2018, use Form L-9(A)

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 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 of the decedent valued at $500 or more passes to any beneficiary other than the Class A beneficiaries listed above;
- The relationship of a mutually acknowledged child is claimed to exist;
- When there is any New Jersey Inheritance Tax or Estate Tax due.

Note: If a trust agreement either exists or is created by the will, the Division may require a full return should the terms of the trust indicate a possible Inheritance Tax. A waiver would not then be issued from this form.

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.

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 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

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.

Complete and Notarize  □ Testate (with will)  □ Intestate (no will)

Mailing Address Name_____________________________  ______        __     Phone (        ) _______________________

To Send Street_________________________________________________________________________________________

All Correspondence City ___________________________________________________State ___  _____Zip ______________ ___

<table>
<thead>
<tr>
<th>Beneficiaries</th>
<th>Relationship to the Decedent</th>
<th>Interest of Beneficiary in the estate (percentage or specific)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Deponent (person making deposition) further states the following schedule contains the names of all beneficiaries who predeceased the decedent.

<table>
<thead>
<tr>
<th>Name</th>
<th>Date of Death</th>
<th>Domicile at Death</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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 __________________, 20____

____________________________________
(Signature of Notary Public or Attesting Officer)

Affidavit of:  □ Executor  □ Administrator  □ Joint Tenant  

____________________________________
(Signature of Deponent)

Deponent’s SS number or FID number ____________________________________________________________________________

Address

(10/19)
## Description of New Jersey Real Estate

<table>
<thead>
<tr>
<th>County</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Street and Number</td>
<td></td>
</tr>
<tr>
<td>Lot</td>
<td>Block</td>
</tr>
<tr>
<td>Municipality</td>
<td></td>
</tr>
</tbody>
</table>

Owner(s) of Record (if decedent owned a fractional interest, state how held and fractional value thereof):

### Description of New Jersey Real Estate

- **County**: [Enter County Name]
- **Street and Number**: [Enter Street and Number]
- **Lot**: [Enter Lot Number]
- **Block**: [Enter Block Number]
- **Municipality**: [Enter Municipality Name]

Owner(s) of Record (if decedent owned a fractional interest, state how held and fractional value thereof):

Riders May Be Attached When Necessary

---

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 (letters of testamentary or of administration);
- Copy of the decedent’s death certificate.