



## 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  
3 John Fitch Way, 6th 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](http://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/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.

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

**Mailing Address** Name \_\_\_\_\_ Phone ( ) \_\_\_\_\_

**To Send** Street \_\_\_\_\_

**All Correspondence** City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

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

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 \_\_\_\_\_

Affidavit of:  Executor  Administrator  Joint Tenant

\_\_\_\_\_  
 (Signature of Notary Public or Attesting Officer)

\_\_\_\_\_  
 Signature of Deponent

\_\_\_\_\_  
 Deponent's SS number or FID number

\_\_\_\_\_  
 Address

Description of New Jersey Real Estate	
County	
Street and Number	
Lot	Block
Municipality	
Owner(s) of Record (if decedent owned a fractional interest, state how held and fractional value thereof):	

Description of New Jersey Real Estate	
County	
Street and Number	
Lot	Block
Municipality	
Owner(s) of Record (if decedent owned a fractional interest, state how held and fractional value thereof):	

Description of New Jersey Real Estate	
County	
Street and Number	
Lot	Block
Municipality	
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.