Form **L-8**
(3-07)

STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
Individual Tax Audit Branch
Transfer Inheritance and Estate Tax
50 Barrack Street - PO Box 249
Trenton, New Jersey 08695-0249
(609) 292-5033

AFFIDAVIT AND SELF-EXECUTING WAIVER
(Bank Accounts, Stocks, Bonds, and Brokerage Accounts)

Decedent's Name _____ Decedent's S.S. No. _____/_____/_____
(Last) (First) (Middle)

Date of Death (mm/dd/yy) _____/_____/_____ County of Residence _____ Testate ☐ Intestate ☐

THE FOLLOWING QUESTIONS MUST BE ANSWERED

I. Did the assets listed on the reverse side pass to a member of one of the following groups:
   1. Surviving spouse,
   2. Surviving civil union partner where a decedent's death is on or after February 19, 2007,
   3. Surviving domestic partner where a decedent's death is on or after July 10, 2004,
   4. Child, stepchild, legally adopted child, or issue of any child or legally adopted child (includes a grandchild and a great grandchild but not a step-grandchild or a step great-grandchild),
   5. Parent and /or grandparent, **AND**
      - Did the beneficiary succeed to the assets by contract or survivorship, or
      - Was the property specifically bequeathed to the beneficiary, or
      - Was the property not specifically bequeathed but ALL intestate heirs at law or beneficiaries under the decedent's will are described in numbers 1 thru 5 above.

   ☐ Yes ☐ No If no, this form may not be used

   If there are ANY assets passing to ANY beneficiary other than a member of the groups listed above, a complete Transfer Inheritance Tax Return must still be filed in the normal manner. It must list all assets in the estate including any which were acquired by means of this form or otherwise.

II. Does any portion of the assets listed on the reverse side pass into a trust or pass pursuant to a disclaimer?

   ☐ Yes ☐ No If yes, this form may not be used

III. • Was the decedent's date of death on or before December 31, 2001, OR

   • Was the decedent's date of death after December 31, 2001 and his/her taxable estate plus adjusted taxable gifts as determined pursuant to the provisions of the Internal Revenue Code in effect on December 31, 2001 (Line 3 plus Line 4 on 2001 Federal Estate Tax Form 706) $675,000 or less?

   ☐ Yes ☐ No If no, this form may not be used

Although this form may be used if the decedent died after December 31, 2001 and his/her taxable estate plus adjusted taxable gifts does not exceed $675,000, a New Jersey Estate Tax Return must be filed if the gross estate plus adjusted taxable gifts as determined pursuant to the provisions of the Internal Revenue Code in effect on December 31, 2001 (Line 1 plus Line 4 on 2001 Federal Estate Tax Form 706) exceeds $675,000.

The decedent's gross estate under the provisions of the Internal Revenue Code includes but is not limited to real estate wherever located, stocks, bonds, bank accounts whether held in the name of the decedent individually or jointly, individual retirement accounts, pensions, annuities, life insurance policies whether paid to a beneficiary or the estate and transfers intended to take effect in possession or enjoyment at or after death. The decedent's taxable estate is determined under the provisions of the Internal Revenue Code by subtracting allowable deductions (includes property passing to a surviving spouse or charity) from the gross estate. Adjusted taxable gifts under the provisions of the Internal Revenue Code includes certain transfers made prior to the decedent's death which are not included in the taxable estate. If the decedent died on or after 2/19/07 survived by a civil union partner, a marital deduction equal to that permitted a surviving spouse under the provisions of the Internal Revenue Code in effect on 12/31/01 may be used in determining the taxable estate for New Jersey estate tax purposes.

TO BE VALID THIS FORM MUST BE FULLY COMPLETED ON BOTH SIDES

IV. Property Requested To Be Released

Description of Asset	Manner Registered/Held	Date of Death Value

V. Beneficiaries of Property Listed in IV Above

Name of Beneficiary	Relation to Decedent

If the decedent died testate, and the assets listed above do not pass by contract or survivorship, a complete copy of the last will and testament, separate writings and all codicils thereto must be submitted.

In the case of bank accounts be sure to list the name of the institution, title of the account and BALANCE as of the DATE OF DEATH.

In the case of stocks be sure to include the name of the company, manner of registration and the number of shares. Bonds should include the name of the issuer, manner of registration, date and face value.

A separate affidavit is required for each institution releasing assets.

I hereby request the release of the property listed in Part IV above. I certify that the beneficiaries of said property are listed in Part V above and that this form is completed in accordance with its filing requirements.

State of New Jersey
County of _____ ss.

_____ being duly sworn, deposes and says that the foregoing statements are true to the best of his/her information or belief.

Subscribed and sworn before me this

_____ day of _____, _____

_____
Notary Public

_____
Executor / Administrator / Joint Tenant

_____
Social Security or Federal Identification Number

_____
Street Address

_____
Town/City State Zip

To Be Completed by Releasing Institution

A bank, trust company, association, other depository, transfer agent, or organization may release the assets herein set forth only if the first and third boxes (Parts I and III) on the front of this form are checked YES, the second box (Part II) is checked NO and Part V includes only those relationships permitted in Part I, items 1 through 5. Also, if the decedent died testate and the assets do not pass by contract or survivorship, a complete copy of the will, separate writing and all codicils must be attached.

The original of this affidavit must be filed by the releasing institution within five business days of execution with the Division of Taxation, Individual Tax Audit Branch - Transfer Inheritance and Estate Tax, 50 Barrack Street, PO Box 249, Trenton, NJ 08695-0249. The affiant should be given a copy.

_____
Name of Institution Accepting Affidavit Address

By_____
Phone Number

Riders May be Attached - This Form May Be Reproduced

TO BE VALID THIS FORM MUST BE FULLY COMPLETED ON BOTH SIDES