

NJ Inheritance Return Form Revised

New Jersey has had a Transfer Inheritance Tax for many years. Currently, the law imposes a graduated Transfer Inheritance Tax ranging from 11% to 16% on the transfer of real and personal property with a value of \$500.00 or more to certain beneficiaries. The NJ Inheritance Tax Return was revised in February, 2008. The [L-9 Resident Decedent Affidavit Requesting Real Property Tax Waiver Form](#) was revised in 2007.

A Transfer Inheritance Tax Return must be filed and the tax paid on the transfer of real and personal property within eight months after the death of either:

A RESIDENT decedent for the transfer of real or tangible personal property located in New Jersey or intangible personal property wherever situated, or

A NONRESIDENT decedent for the transfer of real or tangible personal property located in New Jersey. No tax is imposed on nonresident decedents for real property located outside of New Jersey and intangible personal property wherever situated.

Kenneth Vercammen is the 2008 Municipal Court Attorney of the Year by the Middlesex County Bar Association. He was selected one of only three attorneys as a Super Lawyer 2008 in NJ Monthly in the Criminal – DWI category. Kenneth Vercammen was the NJ State Bar Municipal Court Attorney of the Year and past president of the Middlesex County Municipal Prosecutor's Association. □ □ He is the past chair of the NJ State Bar Association Municipal Court Section. He is the Deputy chair of the ABA Criminal Law committee, GP Division.

KENNETH VERCAMMEN ATTORNEY AT LAW
2053 Woodbridge Ave. Edison, NJ 08817 732-572-0500

NJ LAWS LEGAL WEBSITE: www.njlaws.com
Criminal website www.BeNotGuilty.com

Kenneth Vercammen was selected one of only three attorneys as a Super Lawyer 2007-2008 in NJ Monthly in the Criminal - DWI. Kenneth Vercammen was the NJ State Bar Municipal Court Attorney of the Year and past president of the Middlesex County Municipal Prosecutor's Association. □ □ He is the past chair of the NJ State Bar Association Municipal Court Section. He is the Deputy chair of the ABA Criminal Law committee, GP Division.

KENNETH VERCAMMEN ATTORNEY AT LAW
2053 Woodbridge Ave. Edison, NJ 08817 732-572-0500

NJ LAWS LEGAL WEBSITE: www.njlaws.com
Criminal website www.BeNotGuilty.com