

APPENDIX D
INQUIRIES SUGGESTED BY TRANSFER
INHERITANCE AND ESTATE TAX BRANCH AT
HEARINGS IN DOMICILE MATTERS

(1) Date of decedent's birth?

(2) Birthplace?

(3) Where did he live during childhood?

(4) Where did he attend church and grade and high schools?

(5) How long did he live at place of birth?

(6) Did the home in which he lived as a child have any sentimental attachment because of family traditions?

Was it an old family homestead?

Had his ancestors lived there?

Tell us briefly about them. (Their achievements, their contributions to society and the state, their military endeavors, etc.)

(7) Did he take pride in his "family tree"?

What did he have to say about it?

(8) Did he talk with pride about the house or town of his birth?

What did he say?

How often did he talk to you about such matters?

(9) Where did he attend college?

Why did he select that college?

Because he wanted to be near home?

(10) Where was his home (the residence of his parents, brothers, and sisters) while attending college?

(11) What did he do after acquiring an education -- where did he seek employment?

What kind of work?

Where did he live while so employed?

How long did he continue to live and work in those places?

(12) Where did he live at time of marriage?

When did he get married?

Where was he married?

Where did his bride live?

- (13) Where were his children born?
How many children?
Where did he live when children were born?
- (14) Where did his children attend school and college?
Why were those schools and colleges selected?
To be near “home”?
What addresses were given to school and college registrars?
- (15) Where were daughters “presented” to society?
When?
Where did children entertain their friends?
- (16) Where were children married?
- (17) Date of decedent’s death?
- (18) Place of death? (City and State).
How long had he been there just prior to death?
What was his purpose for going there the last time?
Was he there on a visit or was it the place he could usually be found?
How much time did he usually spend there in the course of a year?
When he was not there where did he usually stay?
What were his business, club, or other connections there?
Did he own property there?
Did he have a residence there?
What other residence properties did he own?
- (19) Where did he actually stay most of the time?
- (20) When did he acquire his New Jersey house?
- (21) When did he acquire his house in (X)?
- (22) Before acquiring house in (X)* how long had he continuously resided in N.J.?
- (23) Do you believe he abandoned his domicile in N.J.
What did he say or do that makes you think so?
- (24) Describe his house in N.J.
- (25) Describe his house in (X).
- (26) How many servants at both places?

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(27) Was N.J. house always kept open and ready for occupancy by decedent?

(28) At what time of each year was his N.J. residence closed?

(29) How much time did he usually spend in N.J. residence?

On what occasions did he go there?

(30) How much time did he usually spend in his (X)* residence?

On what occasions did he go there?

(31) At what time of the year was his (X)* residence kept open for him?

(32) Was his N.J. residence kept in good repair?

(33) What expenditures did he make for repairs and upkeep of his N.J. house?

(34) Any contemplated improvements to N.J. house at time of death?

What improvements were contemplated?

What was the contemplated cost thereof?

(35) How did he like the neighborhood? (N.J. residence).

What did he say about it?

(36) Did his N.J. house have adequate rooms for entertaining guests overnight?

(37) How much time did wife and children spend in N.J. house?

(38) Where was bulk of his mail received?

How much of it was received at N.J. residence?

(39) Where did wife and children receive their mail?

(40) What addresses were given by wife and children to registrars of corporations, social organizations, country clubs, lodges, fraternal organizations, churches, banks, etc.

(41) In which house did he prefer to entertain his friends?

(42) How did receptions and social functions at N.J. house compare with those at (X)* house as to number of guests, etc.?

(43) To what house were bills for groceries and other necessities sent?

(44) From what stores (names and locations) did he and his family do most of their buying?

What addresses were given to these stores?

(45) What address did decedent give to telephone company and gas and electric company?

(46) Did wife and/or children have brokerage accounts?

What addresses given to their brokers?

(47) How much time did he anticipate spending at (X)* house?

(48) Any furniture moved from N.J. to (X)* house?

(49) What circumstances caused him to acquire (X)* house?

(50) Did he ever discuss question of domicile with you?

What did he say?

(51) Did he ever speak of his (X)* residence as temporary?

(52) Did he say why he acquired the (X)* house?

(53) Do you know of any letters decedent wrote wherein he mentioned his "home" or residence?

What do such letters show?

(54) How did he feel about being described in newspaper reports, social register, "Who's Who." business publications, etc. as a resident of (X)*? What did he say or do about it?

(55) Did he make any oral or written agreement with anybody on question of domicile?

What was the agreement?

(56) What explanations were given by him, orally or in writing, for absenting himself from N.J.?

(57) Did he write any letters correcting any misunderstanding as to his domicile?

(58) Did he write any letters requesting information on question of domicile?

(59) Did he write any letters requesting information as to N.J. law on absentee voting?

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(60) Did he consult his attorney or other business associate as to whether or not having a residence in (X)* would effect a change of domicile?

What did he say, and what was he advised?

(61) Who lived in N.J. house when decedent and his family were not there?

(62) Did he keep a diary?

Does it contain any information as to where decedent spent his time?

If so, what does it show?

Do you believe the diary contains complete and accurate information?

If not, supply omissions and corrections.

(63) What hobbies did he have?

How much time did he spend in N.J. house or on the grounds thereof indulging his hobbies?

(64) What outstanding events occurred at N.J. house during the latter years of decedent's life?

(65) Comparative cost of maintaining N.J. house and (X)* house?

Purchase price or construction cost of each house?

(66) Which house did he refer to as "home"?

(67) Did he make any remarks, written or oral, to the effect he regretted not being able to spend more time at N.J. house?

(68) What addresses were given on announcements of social functions, childrens' marriages, etc?

(69) Did he give any reasons for wanting to retain his domicile in either place?

What were the reasons?

(70) Which residence did he consider as having the more home-like quality of living.?

(71) Did he say which residence he liked the best?

(72) Where did he seem to feel the most comfortable and at ease?

(73) Did he keep a supply of food, clothing, and other necessities at the N.J. residence?

(74) Did he say he maintained his (X)* residence:

For the convenience of his family?

To bring his daughters out in society?

So that his family could associate with people of its own social standing?

To please his family?

(75) When he returned from his travels to which house were his baggage and trunks sent?

To which house did he go?

(76) At which house did he prefer to be when ill?

(77) Did he issue invitations to his friends to visit him at his N.J. residence?

(78) How did he manifest his interest in his N.J. residence in the matter of beautifying the house and grounds?

(79) Did he keep an automobile at the N.J. residence?

Was someone always kept there to drive it?

(80) Where did his several employees reside?

(81) How do the N.J. and (X)* houses compare as to furnishings?

(82) Of what clubs, lodges, business organizations, churches, etc. was he a member?

His address as shown by their records?

How frequently did he attend at these places?

Do their rules require a member to be a resident of N.J.?

(83) Did he make any bequest or devise to any N.J. institution or organization?

(84) Where was he buried?

Did he ask that he be buried there?

(85) Is there a written biography or autobiography of his life?

(86) Where were his chief interests -- business, social, etc.?

(87) Did he express any preference for N.J. investments?

What did he say about this?

(88) Did he decline directorships in companies or memberships in organizations outside of N.J.?

What companies or organizations?

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What did he give as his reasons for declining?

(89) What address did he give at hotels where he registered?

(90) Was he a director or officer in any corporations?

Do their rules require a member to be a N.J. resident?

Give names of corporations and principal places of business.

(91) Did he have an interest in any partnership or business?

Where?

How long was he in that business?

Kind of business?

Did he give it close personal supervision?

(92) What address did he give to corporations of which he owned securities?

To S. & L. Associations?

(93) What address did he give to banks?

(94) Have any deposits in N.J. banks?

What banks?

(95) Did he have a safe deposit box?

Where?

(96) Where did he keep his bank book, securities, or other intangibles?

(97) Where did he keep his valuable tangible personalty, such as paintings, library, antiques, works of art, etc.?

(98) Did he have any tangible personalty in (X)*?

(99) Name of physician?

Conversations with physician -- what did decedent tell him about his domicile?

Address of physician?

Where did physician attend him?

(100) Names of attending nurses?

Conversations with them -- what did he tell them about his domicile?

Where did nurses attend him?

Addresses of nurses?

(101) Was he a registered voter?

Was his wife a registered voter?

Where were they registered?

(102) When did he vote and where during the last few years of his life?

(103) What do poll clerk's records show?

(104) Did he ever vote in (X)*?

How many times and when?

(105) What statements did he make as to his voting intentions?

(106) Did he discuss political matters with you?

(107) What did he have to say about N.J. politics?

Did he belong to any N.J. political organization?

(108) Was he interested in N.J. state or local governmental affairs?

How did he manifest his interest?

(109) Did he hold any public office?

What office?

(110) Did he serve on any N.J. State or local government committees?

What committees?

(111) Did he express himself on question of taxation in N.J.?

What did he say about it?

(112) Did he make contributions to local or state political campaign funds?

When?

(113) Did he write any letters or issue any statements relative to N.J. political or governmental affairs?

(114) Did he ever seek any public office?

What office?

(115) What kind of interest did he manifest in the public affairs of the town?

(116) What kind of N.J. taxation particularly interested him?

(117) Did he take part in any movement to revise any N.J. tax laws?

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(118) Did he make inquiries as to effect of his legal domicile in tax matters?

What was he especially concerned about?

(119) When and where did he pay personal taxes?

(120) Did he claim he was not obligated to pay personal taxes in (X)* because he resided in N.J.?

(121) How do records of payment of personal taxes in N.J. and in (X)* compare as to amount?

(122) Where did he file his Federal Income tax returns?

Give dates.

Address given in said returns?

(123) Did he file State Income Tax returns in (X)*?

When?

Dates?

Address given in said returns?

(124) What declaration was made to representatives of estate in Federal Estate Tax Return as to domicile?

(125) Where did he usually go to church?

Was he a regular member of that church?

(126) Did he join a church in (X)*?

If not, did he explain why not?

(127) Was he a member of vestry or a warden of any church?

How active was he?

What church

Did he attend meetings regularly?

(128) Did he contribute to N.J. charities, churches, etc.?

Where?

When?

(129) How did he feel about contributing to charities, churches, etc., outside of N.J.?

What did he say about it?

(130) What did he have to say about his obligation to assist N.J. charities?

(131) In what church were funeral services held?

(132) What declarations were made by him as to domicile?

In passport applications?

In automobile license applications?

In leases, deeds, bills of sale, mortgage assignments, powers of attorney, tax returns, etc.

In military service records?

To custom house officials?

In inter vivos trust agreements?

In custodian agreements?

In his will?

In insurance policy applications?

To census takers?

In gunning and hunting applications?

To brokers?

To compiler of city directory?

What kind of declarations were made by wife and children in all foregoing instances?

(133) What do records of Secretary of State show as to residence of decedent where corporation papers signed by him were filed?

(134) Name of executor or administrator?

Address?

(135) Whom did he appoint as guardian of his children by his will?

(136) Where do executor or administrator and next-of-kin and heirs-at-law or the testamentary beneficiaries reside?

(137) Where was will probated?

(138) What instructions, if any, were given by decedent as to where his will should be probated?

(139) Names and addresses of witnesses to will?

(140) Where was the will executed?

Name and address of attorney who drew it?

(141) Name and address of decedent's life-time legal advisor?

(142) What do records of surrogate's office show in application for probate on question of residence?

(143) Did decedent serve as executor, administrator, or trustee of any estates?

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What estates?

What did he give as his legal residence in documents pertaining to such estates?

(144) Was he a beneficiary of any estate?

What estate?

What do releases or refunding bonds executed by him show as to his residence?

(145) Was decedent at any time involved in any court litigation?

Kind of litigation?

What court?

What place did he give as his residence? (As shown by court records).

(146) Where did wife and children have safe deposit boxes and bank accounts?

Where did they keep their valuable tangible personalty?

(147) Where did wife and children pay personal taxes?

Where did they file income tax returns (State and Federal)?

(148) Outwardly, which house had the most homelike appearance?

Type of neighborhood in which each house was located?

Residential or business section?

(149) Obtain photographs of both New Jersey and (X)* residences.

(150) When in (X)* did the decedent, or other members of his family, always stay at his house there?

Did they ever stay at a friend's house or hotel? How often, when in (X)*, did he, or they, stay elsewhere than in his house?

(151) Give the date-to-date periods during which telephone and gas and electric services were continued at both the N.J. and (X)* residences?

(152) Where did most of his intimate friends reside -- N.J. or (X)*?

Names and addresses of a few of them?

Give some details as to how often he and they visited each other.

(153) Did he go to theatres, concerts, etc. in N.J.?

(154) Did decedent personally supervise the details of management and upkeep of his N.J. home as to:

The payment of expenses?

Employing and discharging of employees?

Care of the buildings and grounds? Improvements?

(155) Were there any reasons why he could not have spent more time at his N.J. home, such as:

Business connections?

Illness?

Inability to travel due to advanced age?

The desire to be at his (X)* house for some particular purpose?

(156) Did he ever express any willingness to sell or rent either his N.J. or (X)* house?

Was either of said properties ever listed with any real estate agent for purposes of sale or rent?

(157) Did he ever express the opinion that for tax purposes it would be advantageous to be domiciled in one place or the other?

(158) Did he (either orally or in writing) make any request that he be recorded or recognized as a resident of any particular place?

What instruction is did he give secretary, or other employees, as to where he should he described as residing?

(159) What declaration was made as to residence in previous wills, if any?

What reason, if any, did he give for changing the declaration in a later will?

(160) Information contained on personal identification or name card of:

Decedent?

His wife?

His children?

(161) What facts are disclosed by death certificate as to residence?

(162) Political activities of wife and other members of decedent's family?

Where?

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(163) Did his wife or any others in the family, keep a diary? Does it contain any information as to:

Where he, or they, spent their time?

His and their activities at that place?

Kind of activities?

Is diary accurate and complete?

(164) Has question of domicile been raised in any other jurisdiction?

If so, what facts were disclosed?

What decision was reached?

*X, as used herein, refers to the state in which the representative of the estate contends that the decedent was domiciled at the date of his death.