

18:26-9.5 Nonresident returns

(a) In the case of a nonresident decedent, a return must be filed and tax computed on Form IT-NR (Non-Resident) or, where the representative or beneficiary of such estate agrees to the use of a flat tax rate a flat tax rate affidavit, either of which must be accompanied by payment of tax, and a certified copy of the decedent's will, if such decedent dies testate.

(b) A flat tax may be paid in lieu of filing the information required in Form IT-NR, if the representative or beneficiary of a nonresident estate files an affidavit containing the following information:

1. The name of the decedent; date of death and legal domicile as of the date of death;
2. A description and fair market value of the New Jersey goods, wares and merchandise, describing (by lot and block number and deed reference) the New Jersey real estate and giving the assessed and market values thereof for the year of decedent's death and explaining how any fractional ownership in real estate was derived if the decedent owned a fractional interest, as well as any liens or encumbrances outstanding at decedent's death;
3. A statement as to the value of gross estate of decedent both in and outside of New Jersey, certifying whether the decedent made any gifts or transfers in contemplation of death, or to take effect at or after death, or created any trust in his lifetime and giving the names and relationship to decedent of donees or transferees, and market value of gifts, transfers or trusts;
4. Where the decedent died testate, attach a certified copy of the will and give the ages as of the date of death of decedent of any life tenants or annuitants and stating whether all beneficiaries survived. In those cases where decedent died intestate, state the names of the heirs-at law and the next-of-kin and their relationship to decedent, giving the parentage of any heirs and next-of-kin taking a deceased parent's share;
5. A recital to the effect that all right is waived for a refund of the payment of tax and interest found due.

(c) On the basis of the above data the flat tax will usually approximate the tax payable as if the detailed report were filed. Statutory rates and exemptions will be used in the flat rate computation.

Amended by R.1991 d.384, effective August 5, 1991.