

FEDERAL ESTATE TAX AFFIDAVIT

State of _____ }
County of _____ }ss:

_____ being duly sworn deposes and says:

I reside at _____

I am the (Executor/Administrator) of the Estate of _____ who died a resident of _____ County on _____, _____

(If neither of the above, state relationship to decedent: _____)

I am fully familiar with the assets of which the decedent died seized, which comprise the gross estate as hereinafter defined, and the said gross estate is less than \$ _____ and therefore said estate is not subject to any Federal Estate Tax. (See notes below)

I make this statement knowing full well that relies on the accuracy thereof for the purposes of issuing its policy of title insurance in the captioned matter.

Sworn to before me this

____ day _____, 20____

NOTARY PUBLIC

NOTES:

1. The above affidavit may be used to pass the question of the Federal Estate Tax of a decedent where the gross estate, as hereinafter defined, is less than \$ _____ **
2. Where the gross estate of a decedent is \$ _____ ** or more, the affidavit cannot be used to pass the exception of the Federal Estate Tax. The exception may be passed only upon a Release from the lien of the Federal Estate Tax or a closing letter from a IRS and the cancelled checks showing the tax thereon, fully paid.
3. The gross estate as used in the above affidavit shall include, wheresoever situate, all real estate, stocks and bonds, mortgages, notes and cash, insurance on decedent's life, jointly owned property, transfers during decedent's life without an adequate or full consideration, powers of appointment, annuities, personal property, interests in a partnership or unincorporated business, and the value of the decedent's adjusted lifetime gifts.



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** \$60,000 when decedent died prior to 12/31/76
\$120,000 when decedent died during 1977
\$131,000 when decedent died during 1978
\$147,000 when decedent died during 1979
\$161,000 when decedent died during 1980
\$175,000 when decedent died during 1981
\$225,000 when decedent died during 1982
\$275,000 when decedent died during 1983
\$325,000 when decedent died during 1984
\$400,000 when decedent died during 1985
\$500,000 when decedent died during 1986
\$600,000 when decedent died between 1987 - 1997
\$625,000 when decedent died during 1998
\$650,000 when decedent died in 1999
\$675,000 when decedent died in 2000 or 2001
\$1,000,000 when decedent died in 2002 or 2003
\$1,500,000 when decedent died in 2004 or 2005
\$2,000,000 when decedent died in 2006, 2007 or 2008
\$3,500,000 when decedent died in 2009
Unlimited when decedent died in 2010



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