

# Affidavit of Estate Tax

IT: AFF-1 (7/02)

(To be recorded in the county of residence of the decedent)

(this space available for case style of estate probate proceeding)

(for official use only)

STATE OF \_\_\_\_\_

COUNTY OF \_\_\_\_\_

I, the undersigned, \_\_\_\_\_, do hereby state:  
(print name of personal representative)

- I am the Personal Representative as defined in Section 8-6-140(5), **Code of Alabama 1975**, as the case may be, of the Estate of \_\_\_\_\_.  
(print name of decedent)
- The decedent referenced above, whose Social Security Number is \_\_\_\_\_ died on \_\_\_\_ / \_\_\_\_ / \_\_\_\_\_, and was domiciled, as defined in *Caheen vs. Caheen*, 233 Ala. 494, 172 So. 618 (1937), at the time of death, at \_\_\_\_\_ in the county of \_\_\_\_\_ and state of \_\_\_\_\_.

On date of death, the decedent was (check one):  a U.S. citizen  not a U.S. citizen.

- A federal estate tax return (federal Form 706 or 706-NA) (check one):  
 *is not* required  *is* required to be filed for the Estate.

Under penalties of perjury, I declare that I have read this Affidavit and that the facts stated are true. This form is being filed in accordance with Section 40-15-13, **Code of Alabama 1975**.

Executed this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

Signature: \_\_\_\_\_

Print Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Telephone: (\_\_\_\_\_) \_\_\_\_\_

STATE OF \_\_\_\_\_

COUNTY OF \_\_\_\_\_

Sworn to (or affirmed) and subscribed before me by \_\_\_\_\_

on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

Signature of Notary: \_\_\_\_\_

Personally Known \_\_\_\_\_

Or Produced Identification \_\_\_\_\_

Type of Identification Produced \_\_\_\_\_

(Print, Type, or Stamp Name of Notary)

## Instructions For Affidavit of Estate Tax

On May 15, 2001, Gov. Don Siegelman signed into law an act which simplifies the transfer of assets of a decedent's estate. Act 2001-468 eliminates the Estate Tax Waiver (Form EST-1), formerly processed by the Alabama Department of Revenue, and replaces it with an affidavit. *This affidavit is to be recorded at the courthouse in the county of residence of the decedent.* **Do not** mail the affidavit to the Alabama Department of Revenue. The department will not reproduce this form for mailing to any executor/administrator.

The affidavit on this Web site is provided as a sample/guide to be used in transferring property/assets from the name of the decedent into the name of another entity. It can be downloaded for use as a legal document.

An affidavit similar to the sample/guide may be drawn up, but it must include the following:

- (1) A beginning statement that it is filed in accordance with Section 40-15-13, *Code of Alabama 1975*;
- (2) The legal name, Social Security number, legal residence (including county), and date of death of the decedent;
- (3) The name and address of the executor/administrator.