

Affidavit of Estate Tax

(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 _____

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.