

STATE OF NEW JERSEY  
 Resident Decedent  
**ESTATE TAX RETURN**  
 (Instructions on reverse side)

(68) For Division Use Only

Decedent's Name \_\_\_\_\_ (Last) \_\_\_\_\_ (First) \_\_\_\_\_ (Middle) Decedent's S.S. No. \_\_\_\_\_

Date of Death (mm/dd/yy) \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ County of Residence \_\_\_\_\_ Testate  Intestate

**Mailing Address  
 to send all  
 correspondence**

Name \_\_\_\_\_ Daytime Phone ( ) \_\_\_\_\_  
 Street \_\_\_\_\_  
 City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

| FOR DIVISION USE ONLY   | Column A<br>Simplified Form | Column B<br>Form 706 (2001) |
|---|-----------------------------|-----------------------------|
| <b>Check Tax Method Selected and Complete Column A or Column B</b>  | <input type="checkbox"/>    | <input type="checkbox"/>    |
| 1. Enter the Gross Estate from line 5 of the New Jersey Form IT-R on line 1(a) OR the Gross Estate from page 1 line 1 of the 2001 Form 706 on line 1(b) . . . . .   | 1(a)                        | 1(b)                        |
| 2. Enter Deductions from line 6 of the New Jersey Form IT-R on line 2(a) OR Deductions from page 1 line 2 of the 2001 Form 706 on line 2(b) . . . . .   | 2(a)                        | 2(b)                        |
| 3. Enter the Net Estate from line 7 of the New Jersey Form IT-R on line 3(a) OR the Taxable Estate from page 1 line 3 of the 2001 Form 706 on line 3(b) . . . . .   | 3(a)                        | 3(b)                        |
| 4. Enter Taxable assets not included as part of New Jersey inheritance tax Net Estate from line 3 Part C of Schedule E-1 attached . . . . .   | 4(a)                        |                             |
| 5. Enter Deductions from line 12 of Schedule E-2 attached . . . . .   | 5(a)                        |                             |
| 6. Enter Adjusted Taxable Gifts from page 1 Line 4 of the 2001 Form 706 . . . . .   |                             | 6(b)                        |
| 7. Taxable Value - Add lines 3(a) and 4(a) and subtract line 5(a) . . . . .   | 7(a)                        |                             |
| 8. Enter Total Gift Taxes payable from page 1 line 9 of the 2001 Form 706 . . . . .   |                             | 8(b)                        |
| 9. Enter the Allowable Unified Credit from page 1 line 13 of the 2001 Form 706 . . . . .  |                             | 9(b)                        |
| 10. Tentative New Jersey Estate Tax - If taxable value is reported on line 7(a), use the attached worksheet to determine the tax and enter the tax so determined on line 10(a). If taxable estate is reported on line 3(b), enter the amount from page 1 line 15 of the 2001 Form 706 on line 10(b) . . . | 10(a)                       | 10(b)                       |
| 11. Credit for New Jersey Inheritance Tax Paid (DO NOT INCLUDE INTEREST OR PENALTY) . . . . .   | 11(a)                       | 11(b)                       |
| 12. Enter the portion of the tax attributable to property located outside of New Jersey from line 4 of Schedule E-3 attached. . . . .   | 12(a)                       | 12(b)                       |
| 13. Net New Jersey Estate Tax Due - line 10(a) minus lines 11(a) and 12(a) OR line 10(b) minus lines 11(b) and 12(b) . . . . .  | 13(a)                       | 13(b)                       |
| 14. Interest and Penalty Due (See instructions) . . . . .   | 14(a)                       | 14(b)                       |
| 15. Total Amount Due - Add lines 13(a) and 14(a) OR lines 13(b) and 14(b) . . . . .   | 15(a)                       | 15(b)                       |
| 16. Payment on Account (if any) . . . . .   | 16(a)                       | 16(b)                       |
| 17. If line 16(a) is LESS THAN line 15(a) OR line 16(b) is LESS THAN line 15(b),<br>Enter BALANCE DUE - PAY THIS AMOUNT WITH FORM ET-PMT . . . . .  | 17(a)                       | 17(b)                       |
| 18. If line 16(a) is MORE THAN line 15(a) OR line 16(b) is MORE THAN line 15(b),<br>ENTER REFUND AMOUNT . . . . .   | 18(a)                       | 18(b)                       |

Affiant declares, under penalty of perjury:

I have examined this return and all accompanying documents and to the best of my knowledge and belief, it is true, correct and complete. I hereby authorize the party(s) set forth above to act as the estate's representative, to receive confidential information, and to make presentations on behalf of the estate.

Subscribed and sworn before me

this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

Signature: \_\_\_\_\_  
 (Executor - Administrator - Heir-at-law)

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

Official Title: \_\_\_\_\_

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



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## IT-Estate Instructions

Form IT-Estate (10-99) is to be used for all decedents having a date of death before January 1, 2002.

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The NJ Estate Tax is in addition to the NJ Inheritance Tax. A tax is imposed upon the estate of every resident decedent having a date of death after December 31, 2001 which would have been subject to an estate tax payable to the United States under the provisions of the Federal Internal Revenue Code of 1986, 26 U.S.C.s.1 et seq, in effect on December 31, 2001.

### Who Must File

A New Jersey estate tax return must be filed if the decedent's Gross Estate plus adjusted taxable gifts determined in accordance with the provisions of the Internal Revenue Code in effect on December 31, 2001 exceeds \$675,000.

### Filing Method

The Form 706 method (Column B) must be used if the taxpayer files or is required to file a Federal Form 706. If the taxpayer does not file or is not required to file a Federal Form 706, then, in addition to the Form 706 method the simplified form method (Column A) may be used providing that it produces a tax liability similar to the Form 706 method. In those cases where a taxpayer makes an election to treat an asset in a particular manner for Federal estate tax purposes, a like election must be made for New Jersey estate tax purposes. Assets and deductions must be treated in the same manner for both Federal and New Jersey estate tax purposes.

#### 1. Simplified Form Method

- (a) Submit a completed NJ Inheritance Tax Return (Form IT-R), a copy of the decedent's Last Will and Testament, a copy of the decedent's last Federal Income Tax Return filed prior to death, and the NJ Estate Tax Return with Schedules E-1 through Schedule E-7.
- (b) Complete Column A Lines 1(a) through Line 18(a) of the NJ Estate Tax Return. The Tax on Line 10(a) of the NJ Estate Tax Return is computed using the attached worksheet.
- (c) In the event that the decedent was a surviving spouse and received Qualified Terminable Interest Property (QTIP) from the predeceased spouse for which a marital deduction was elected for Federal and/or New Jersey estate tax purposes, the full value of the QTIP property must be included in Schedule E-1.

In the event that decedent was a surviving civil union partner on or after February 19, 2007 and received Qualified Terminable Interest Property (QTIP) from the predeceased civil union partner for which a deduction was elected for New Jersey estate tax purposes, the full value of the QTIP property must be included in Schedule E-1.

- (d) The simplified tax system is not intended for use in all estates. It may not be used in situations where it does not produce a tax liability similar to the Form 706 method.

#### 2. Form 706 Method

- (a) Submit a completed 2001 Form 706, a copy of any Federal Estate Tax Return filed or required to be filed with the Internal Revenue Service, supporting documentation, a copy of any communication from the Federal Government, a NJ Estate Tax Return, a copy of the decedent's Last Will and Testament and a copy of the last Federal Income Tax Return filed prior to death.
- (b) Complete Column B Lines 1(b) through Line 18(b) of the NJ Estate Tax Return.
- (c) If the decedent died on or after 2/19/07 survived by a civil union partner, a marital deduction equal to that permitted a surviving spouse under the provisions of the Internal Revenue Code in effect on 12/31/01 is permitted for New Jersey estate tax purposes. In these cases, the 2001 Form 706 should be completed as though the Internal Revenue Code treated a surviving civil union partner and a surviving spouse in the same manner. A surviving civil union partner is treated the same as a surviving spouse for New Jersey estate tax purposes.

### Interest Rates

Interest accrues at the rate of 10% per annum on any NJ Estate Tax not paid within nine months of the decedent's death. If an extension of time to file the Federal Estate Tax Return is granted, the Director of the Division of Taxation may reduce interest to 6% per annum until the earlier of the expiration of the Federal Extension or the date of the filing of the Federal Return with the Internal Revenue Service.

Requests for an interest reduction must be accompanied by a copy of the request made to the Internal Revenue Service for an Extension of Time in which to file the Federal Estate Tax Return along with a copy of any required approval and verification as to the date on which the Federal Estate Tax Return was actually filed.

Payments are first applied to the interest, if any, which has accrued to the date of payment.

### Waivers

Tax waivers will only be issued for assets listed on Schedules E-4 thru E-7.

### Payments on Account

Payments on account may be made at any time to avoid further accrual of interest on the amount paid. In any case where the amount paid on account for New Jersey estate taxes exceeds the amount of such tax due after final assessment has been made, the amount so overpaid shall be refunded by the State Treasurer in the due course of business, provided, however, that all applications for a full or partial refund of the payment of the transfer inheritance tax shall be made within three years from the date of such payment. Make checks payable to NJ Inheritance and Estate Tax and mail to PO Box 249, Trenton, New Jersey 08695-0249

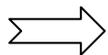
### Lien

For resident decedents dying after December 31, 2001, the NJ Estate Tax remains a lien on all property of the decedent as of the date of death until paid. No property may be transferred without the written consent of the Director.

## **NEW JERSEY INHERITANCE AND ESTATE TAX: RETURN PROCESSING INSTRUCTIONS**

Follow these procedures to avoid delays in processing returns, waivers, and refunds:

- DO NOT enclose returns in any kind of BINDER, SEALED FOLDER or NOTEBOOK.
- DO NOT use STAPLES (especially extra-long staples) on the return.
  - It is OK to use rubber bands or clips to keep the file together.
  - Two-hole ATCO fasteners, along the TOP of the return, are also acceptable.
- DO NOT enclose DUPLICATE COPIES of returns or duplicates of other documents.
  - When filing both Inheritance and Estate Tax, include only ONE copy of the will, trusts, income tax return, 706, appraisals, and any other attachments.



### A few things to DO:

- STAPLE checks to the completed payment voucher, and put voucher on TOP.
  - *Make sure checks are signed, and made payable to “New Jersey Inheritance and Estate Tax”*
  - *Include the Decedent’s name and SS# on the check.*
- Place the return and schedules on top (if no payment), with the will and other supporting documents beneath.
- Check that returns are SIGNED by the legal representative of the estate and NOTARIZED.
  - *The representative’s name should be printed clearly beneath the signature*
- VERIFY the decedent’s social security number and date of death.
- Make sure the MAILING ADDRESS on the return is correct – and indicates the person who you want to receive ALL correspondence (letters, bills, waivers, etc).
  - The Division cannot correspond with your attorney or CPA unless they are listed on the front page of the return.
- Clearly mark amended returns as “Amended” along the BOTTOM of the return.
- File Inheritance Tax and Estate Tax returns together when possible.
  - Keep the two returns separate within the same envelope or box.
  - Keep in mind the two taxes have separate due dates for payment of the tax.
  - Include separate checks and vouchers for each tax.

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ET-PMT (8-10)

Transfer Inheritance Tax  
PO Box 249  
Trenton, NJ 08695-0249

STATE OF NEW JERSEY  
DIVISION OF TAXATION  
INHERITANCE AND ESTATE TAX

**Estate Tax Payment**

For Division Use Only

Decedent's Name \_\_\_\_\_  
(Last) (First) (Middle)

Decedent's S.S. No. \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_

Date of Death (mm/dd/yy) \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_ County of Residence \_\_\_\_\_

**AMOUNT PAID WITH RETURN (From Line 17)**

- (Code 68) 1. Estate Tax (total of all checks) ..... \$ \_\_\_\_\_
- 2. **Total Amount Remitted with this Form** ..... \$ \_\_\_\_\_

ATTACH CHECKS HERE

Payments on account may be made at any time to avoid further accrual of interest on the amount so paid. All applications for the refund of an overpayment must be made in writing within the three year statutory period in accordance with and in the manner set forth in N.J.A.C. 18:26-3A.12 (Estate Tax) and N.J.A.C. 18:26-10.12 (Inheritance Tax).

**Make checks payable to "NJ Inheritance and Estate Tax", PO Box 249, Trenton, NJ 08695-0249  
(include decedent's name and social security number on check)**

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DECEDENT'S NAME

SOCIAL SECURITY NUMBER

**SCHEDULE E-1** Assets not included as part of Line 3(a) of the IT-Estate Return including real and tangible personal property located outside New Jersey, proceeds of any contract of insurance on the life of the decedent either owned by the decedent at death or transferred by the decedent within three years of death, and transfers made within three years of the decedent's death. The full value of QTIP property for which a marital deduction was elected for New Jersey or Federal purposes in the estate of a predeceased spouse/civil union partner, and any other property includable in the federal gross estate under the provision of the Internal Revenue Code in effect on 12/31/01.

| <b>PART A<br/>NON-NJ REAL PROPERTY</b>   | Full Assessed Value For<br>Year of Death | Full Market Value For<br>Year of Death | Value of Decedent's<br>Interest and How<br>Determined | This Column For Division<br>Use Only |
|--|--|--|---|--------------------------------------|
| 1. Street and Number<br><br>Municipality:<br><br>Lot:Block:<br><br>County:<br><br>Title/Owner of Record: |  |  |   |                                      |
| 2. Street and Number<br><br>Municipality:<br><br>Lot:Block:<br><br>County:<br><br>Title/Owner of Record: |  |  |   |                                      |
| 3. Street and Number<br><br>Municipality:<br><br>Lot:Block:<br><br>County:<br><br>Title/Owner of Record: |  |  |   |                                      |
| 4. If additional realty, attach separate sheet and insert total here .....                               |  |  |   |                                      |
| 5. Total equity in non-New Jersey real property .....  |  |  |   |                                      |

|                 |                        |
|-----------------|------------------------|
| DECEDENT'S NAME | SOCIAL SECURITY NUMBER |
|-----------------|------------------------|

| <b>PART B</b><br>Non-New Jersey tangible personal property, proceeds of insurance, QTIP property, transfers within three years of death not included as part of Line 3(a) of the IT-Estate Return, and any other property includable in the federal gross estate under the provisions of the IRC in effect on 12/31/2001 |     | Market Value at Date of Death | This Column For Division Use Only |
|--|-----|-------------------------------|-----------------------------------|
| 1.   | 1.  |                               |                                   |
| 2.   | 2.  |                               |                                   |
| 3.   | 3.  |                               |                                   |
| 4.   | 4.  |                               |                                   |
| 5.   | 5.  |                               |                                   |
| 6.   | 6.  |                               |                                   |
| 7.   | 7.  |                               |                                   |
| 8.   | 8.  |                               |                                   |
| 9.   | 9.  |                               |                                   |
| 10.  | 10. |                               |                                   |
| 11. If additional assets, attach separate sheet and insert total here  | 11. |                               |                                   |
| 12. Total market value of PART B assets  | 12. |                               |                                   |

| <b>PART C</b><br>Totals  |    |  |  |
|--|----|--|--|
| 1. Total from PART A, Line 5   | 1. |  |  |
| 2. Total from PART B, Line 12  | 2. |  |  |
| 3. Add Lines 1 and 2, insert here and on Line 4(a) of IT-Estate Tax Return | 3. |  |  |

**SCHEDULE E-2 (DEDUCTIONS)** Allowable deductions include **ONLY** property passing outright to the decedents surviving spouse/civil union partner after 2/19/07 (this deduction does not include Qualified Terminable Interest Property (QTIP) or similar property) provided he/she was a U.S. citizen on the decedent's date of death and property which passes to, for the use of, or in trust for, any educational institution, church, hospital, orphan asylum, public library or bible and tract society or to any institution or organization organized and operating exclusively for religious, charitable, benevolent, scientific, literary or educational purposes, including any institution instructing the blind in the use of dogs as guides, no part of the net earnings of which inures to the benefit of any private stockholder or other individual or corporation; provided, that this exemption shall not extend to such educational institutions and organizations of other states, the District of Columbia, territories and foreign countries which do not grant an equal, and like exemption to such institutions and organizations of this state (this exemption does not apply if any portion of the property can be used by, for the benefit or, or paid to any private stockholder, individual or corporation); and mortgage balances on the decedent's date of death on property listed in Part A of Schedule E-1. Each mortgage must be listed separately, identify the property on which it is an encumbrance and state whether there was any mortgage insurance and, if so, the amount of same.

|  | AMOUNT |  |
|--|--------|--|
| 1 Mortgage Deduction   | 1.     |  |
| 2 Mortgage Deduction   | 2.     |  |
| 3 Mortgage Deduction   | 3.     |  |
| 4. If more mortgages, attach list and enter here   | 4.     |  |
| 5. Value of property passing outright to the decedent's surviving spouse or civil union partner after 2/19/07 (U.S. Citizen) | 5.     |  |
| 6. Charitable Deduction (Name of Charity _____)  | 6.     |  |
| 7. Charitable Deduction (Name of Charity _____)  | 7.     |  |
| 8. Charitable Deduction (Name of Charity _____)  | 8.     |  |
| 9. Charitable Deduction (Name of Charity _____)  | 9.     |  |
| 10. Charitable Deduction (Name of Charity _____)   | 10.    |  |
| 11. If more charities, attach list and enter total here.   | 11.    |  |
| 12. Add Lines 1 through 11. Enter here and on Line 5(a) of IT-Estate Return  | 12.    |  |

DECEDENT'S NAME

SOCIAL SECURITY NUMBER

**SCHEDULE E-3** Credit for portion of tax attributable to property located outside New Jersey.

In general, intangible personal property is considered to be located in New Jersey regardless of where it may actually be located.

1. Gross Value of property located outside New Jersey included on line 4(a) or on line 1(b) of the first page of this return .....

1.

Property

Value

| Property | Value |
|----------|-------|
| _____    | _____ |
| _____    | _____ |
| _____    | _____ |
| _____    | _____ |
| _____    | _____ |
| _____    | _____ |

Use separate sheet if necessary

2. New Jersey Gross estate wherever located (total of amounts listed on lines 1(a) and line 4(a) or amount listed on line 1 (b) of the first page of this return). .....

2.

3. Tentative New Jersey estate tax (amount listed on line 10(a) or 10(b) of the first page of this return .....

3.

4. Allowable Credit (divide line 1 by line 2 and multiply by line 3). Enter on line 12(a) or line 12(b) of the first page of this return. ....

4.

**Worksheet For New Jersey Simplified Form - Column A - Line 10(a)**

|   |    |             |
|---|----|-------------|
| 1. Taxable Value from Line 7(a) of Return .....   | 1. |             |
| 2. Exemption Amount .....   | 2. | \$60,000.00 |
| 3. Line 1 minus Line 2 .....  | 3. |             |
| 4. From table below, determine tax on Line 3 above and enter here and on Line 10(a) of IT-Estate Return ..... | 4. |             |

| TAX TABLE                |               |                               |   |      |                |
|--------------------------|---------------|-------------------------------|---|------|----------------|
| AMOUNT FROM LINE 3 ABOVE |               |                               |   |      |                |
| AT LEAST                 | BUT LESS THAN | TAX ON AMOUNT IN FIRST COLUMN | + | %    | OF EXCESS OVER |
| \$ 0                     | \$ 615,000    | \$ 0                          |   | 0    | \$ 0           |
| 615,000                  | 667,175       | 0                             |   | 37.0 | 615,000        |
| 667,175                  | 840,000       | 19,304                        |   | 4.8  | 667,175        |
| 840,000                  | 1,040,000     | 27,600                        |   | 5.6  | 840,000        |
| 1,040,000                | 1,540,000     | 38,800                        |   | 6.4  | 1,040,000      |
| 1,540,000                | 2,040,000     | 70,800                        |   | 7.2  | 1,540,000      |
| 2,040,000                | 2,540,000     | 106,800                       |   | 8.0  | 2,040,000      |
| 2,540,000                | 3,040,000     | 146,800                       |   | 8.8  | 2,540,000      |
| 3,040,000                | 3,540,000     | 190,800                       |   | 9.6  | 3,040,000      |
| 3,540,000                | 4,040,000     | 238,800                       |   | 10.4 | 3,540,000      |
| 4,040,000                | 5,040,000     | 290,800                       |   | 11.2 | 4,040,000      |
| 5,040,000                | 6,040,000     | 402,800                       |   | 12   | 5,040,000      |
| 6,040,000                | 7,040,000     | 522,800                       |   | 12.8 | 6,040,000      |
| 7,040,000                | 8,040,000     | 650,800                       |   | 13.6 | 7,040,000      |
| 8,040,000                | 9,040,000     | 786,800                       |   | 14.4 | 8,040,000      |
| 9,040,000                | 10,040,000    | 930,800                       |   | 15.2 | 9,040,000      |
| 10,040,000               | -----         | 1,082,800                     |   | 16.0 | 10,040,000     |

DECEDENT'S NAME

DECEDENT'S SOCIAL SECURITY NUMBER

**SCHEDULE E-4** Must be completed with Column "B" Return

**WAIVER REQUEST SCHEDULE  
NEW JERSEY REAL PROPERTY**

**Note: All items on this schedule must be reported on the 2001 Form 706**

List all NEW JERSEY REAL PROPERTY in which the decedent held an interest.

- Report fractional shares **only** if the property was held as tenants-in-common.
- Do not report property held as tenants-by-the-entirety if spouse/civil union partner is surviving
- Tax waivers will not be issued for assets not listed on this schedule.

1. Decedent's Share .....

County .....

Street and Number .....

Municipality: .....

Lot: .....

Block: .....

Title/Owner(s) of Record: .....

2. Decedent's Share .....

County .....

Street and Number .....

Municipality: .....

Lot: .....

Block: .....

Title/Owner(s) of Record: .....

3. Decedent's Share .....

County .....

Street and Number .....

Municipality: .....

Lot: .....

Block: .....

Title/Owner(s) of Record: .....

**SCHEDULE E-5** Must be completed with Column "B" Return

**WAIVER REQUEST SCHEDULE  
NEW JERSEY BANK ACCOUNTS/CREDIT UNIONS/BROKERAGE ACCOUNTS**

**Note: All items on this schedule must be reported on the 2001 Form 706**

List all assets held in **New Jersey** banking institutions on which decedent's name is listed. (This may include checking accounts, savings accounts, money markets, CD's, and IRA's).

- (A) Include the name of each bank or institution and account number(s). (Multiple accounts in one bank may be grouped together, but each account must be listed separately).
- (B) State all names registered on each account.
- (C) List only the *full* date of death balance of each account on this schedule.
- Tax waivers will not be issued for assets not listed on this schedule.

| (A)<br>New Jersey Accounts | (B)<br>Registered Name(s) | (C)<br>Full Date of Death Value |
|----------------------------|---------------------------|---------------------------------|
|                            |                           |                                 |

DECEDENT'S NAME

DECEDENT'S SOCIAL SECURITY NUMBER

**SCHEDULE E-6** Must be completed with Column "B" Return

**WAIVER REQUEST SCHEDULE  
NEW JERSEY STOCK**

**Note: All items on this schedule must be reported on the 2001 Form 706**

List only stock incorporated in the State of New Jersey on which decedent's name is listed.

- (A) Report the number of shares owned of each stock.
- (B) List the name of the company and (C) all names registered on each stock.
- Tax waivers will not be issued for assets not listed on this schedule.

| <b>(A)<br/>Number of Shares</b> | <b>(B)<br/>Name of Stock</b> | <b>(C)<br/>Registered Names</b> |
|---------------------------------|------------------------------|---------------------------------|
|                                 |                              |                                 |

DECEDENT'S NAME

DECEDENT'S SOCIAL SECURITY NUMBER

**SCHEDULE E-7** Must be completed with Column "B" Return

**WAIVER REQUEST SCHEDULE  
NEW JERSEY INVESTMENT BONDS**

**Note: All items on this schedule must be reported on the 2001 Form 706**

List all NEW JERSEY investment bonds on which decedent's name is registered.

- Provide name of company or entity holding bond and all terms of bond.
- List all names registered on bond.
- Tax waivers will not be issued for assets not listed on this schedule.

| <b>(A)<br/>Par Value</b> | <b>(B)<br/>Investment Bonds - Individually or Jointly Owned</b> | <b>(C)<br/>Registered Name(s)</b> |
|--------------------------|---|-----------------------------------|
|                          |   |                                   |

(If additional space is required, attach riders of the same size. All forms may be reproduced)