

# Application For Estate Tax Waiver

1. Name of decedent (First) (Initial) (Last name)		2. Date of death
3. Decedent's legal residence at time of death		4. Decedent's Social Security Number
5. Has Federal Estate Tax Return (Form 706) been filed? <input type="checkbox"/> Yes <input type="checkbox"/> No	6. Total gross estate \$ (Give the total gross estate value as reported on Form 706. If Form 706 has not been filed, show approximate value.)	
7. Person to contact for additional information: Name Address	Telephone No. ( )	
8. Describe the assets in the estate which are to be transferred. (If additional space is needed, attach additional sheets.) <b>See instructions on reverse side.</b>		

**No. shares stock or  
face value of bonds**

**Name of Company**

**Description**

ABOVE INFORMATION MUST BE COMPLETED ON EACH APPLICATION BEFORE WAIVER CAN BE ISSUED  
**A SEPARATE SET OF WAIVERS MUST BE COMPLETED FOR EACH COMPANY**

Under penalties of perjury, I declare that I have examined this waiver and, to the best of my knowledge and belief, it is true, correct, and complete.

Alabama Department of Revenue  
Individual and Corporate Tax Division  
Estate Tax Section  
P.O. Box 327440  
Montgomery, AL 36132-7440

## ESTATE TAX WAIVER

▶ **ADMINISTRATOR'S OR AGENT'S SIGNATURE** **DATE**

### FOR OFFICIAL USE ONLY

This Estate Tax Waiver is hereby approved by the Alabama Department of Revenue.

Signed \_\_\_\_\_

Date \_\_\_\_\_

9. NAME AND ADDRESS TO WHICH WAIVER SHOULD BE MAILED  
(Executor / Administrator)

▶

Valid only when signed by an authorized agent of  
the Alabama Department of Revenue.

# Instructions For Completing Form EST-1

This application **must** be completed in triplicate and all 3 copies mailed to the Alabama Department of Revenue, Individual and Corporate Tax Division, Estate Tax Section, P.O. Box 327440, Montgomery, AL 36132-7440. A separate set of waivers must be submitted for each company. If approved, the original and one copy will be returned to you.

**LINES 1 through 7.** Complete lines 1 through 7 of the application giving the information requested.

**LINE 8.** Describe the assets in the estate which are to be transferred. Examples of the information required on the different assets is described below.

**(A) Stocks and Bonds.** (1) Number of shares, (2) Name of stock or bond, (3) Type or Class (preferred, common, etc.), (4) For jointly held stocks or bonds, list name of Co-Tenant and indicate if held with right of survivorship.

*Example:*

410 Shares – ABC Corporation – Common  
John R. Doe and Mary Doe with right of survivorship

**(B) Annuity Contract or Life Insurance Policy.** (1) Name of Company, (2) Commuted value of Annuity contract or life insurance policy as of decedent's date of death (or schedule of settlement), (3) Name of the Beneficiary, (4) Type of Annuity (Retirement, Single

Purchase, etc.) or life insurance policy (whole life or term), (5) Contract Number or Policy Number.

*Examples:*

ABC Insurance Company – Retirement Annuity      Contract #12345  
\$3,840.00 Beneficiary Mary Doe

XYZ Insurance Company – Life Insurance              Policy #67890  
\$5,850 Beneficiary John Smith

**(C) Real Property.** (1) Legal description of property or mineral rights as appears on deed or in contract, (2) For jointly held property, list name of Co-Tenant.

*Example:*

Montgomery County, Lot 1, according to the map of John P. Jones' Survey, as recorded in Map Book 25 at page 8 in the office of the Judge of Probate, Montgomery, Alabama, Jointly held property, Co-Tenant Mary R. Doe.

**LINE 9.** Enter the name and address to which the waiver should be mailed.

## Mail The Original And 2 Copies Of This Application To:

Alabama Department of Revenue  
Individual and Corporate Tax Division  
Estate Tax Section  
P.O. Box 327440  
Montgomery, AL 36132-7440

If you have any questions concerning the completion and/or submission of this application, please contact the Estate Tax Section of the Individual and Corporate Tax Division at (334) 242-1033.