

**State of New Jersey  
Division of Taxation  
Inheritance and Estate Tax  
Protective Claim for Refund**  
Pursuant to N.J.A.C. 18:26-3A.11, N.J.A.C. 18:26-3B.10 (Estate Tax), and N.J.A.C. 18:26-10.10  
(Inheritance Tax)

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Name of Decedent \_\_\_\_\_  
(Last) (First) (MI)

Decedent's S.S. No. \_\_\_\_\_ Date of Death (mm/dd/yyyy) \_\_\_\_\_ County of Residence \_\_\_\_\_

Mailing Address for All Correspondence:

Name \_\_\_\_\_ Phone (\_\_\_\_\_) \_\_\_\_\_

Street \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

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Protective refund claims must be made using this form and be based on reasonably anticipated events.

All protective refund claims must be filed within three years from the date of payment. The date of payment is defined as the date the payment is actually received by the Division. It is not the date on which the tax return is filed, the date the Notice of Assessment is issued or the date on which the audit is completed and/or the file closed.

Inheritance tax only – A protective refund claim may also be filed within three years from the date of a final determination of a court of competent jurisdiction that establishes that the decedent had no legal or equitable interest in the property on which the tax was assessed. The determination must be made within 20 years of the decedent's death.

The Director must be notified of the actual refund claimed within 90 days after the occurrence of the anticipated event.

For purpose of the Statute of Limitations on claims for refunds under N.J.S.A. 54:35-10 and N.J.S.A. 54:38-3, a protective refund claim will not be deemed to be complete until this form is fully completed. The estimated amount of the refund and the ground(s) upon which the claim is based must be set forth.

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Inheritance Tax  Estate Tax

Estimated Amount of Refund Claim: \$ \_\_\_\_\_

Detailed Explanation of Refund Claim:

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This completed form must be mailed to: New Jersey Division of Taxation  
Inheritance and Estate Tax  
PO Box 249  
Trenton, New Jersey 08695-0249

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I declare under the penalties of perjury that this claim has been examined by me and to the best of my knowledge and belief is true and correct.

Signature: \_\_\_\_\_ Executor  Administrator

Print Name: \_\_\_\_\_ Phone Number (\_\_\_\_\_) \_\_\_\_\_ Date: \_\_\_\_\_

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For Division Use Only: Approved  Disapproved  Date \_\_\_\_\_

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**Instructions:**

1. Fully complete this form.
2. Explain the contingencies and issues affecting the refund claim. Set forth anticipated decreases in the value of the assets and increases in the value of the deductions on which the tax was originally calculated.
3. Provide an estimate of the amount of the tax overpayment.