

State Of North Dakota
Office Of State Tax Commissioner
Affidavit As To Location Of Real Estate And
Personal Property In North Dakota

1. ESTATE OF \_\_\_\_\_, DECEASED.

2. STATE OF NORTH DAKOTA )
)
County of \_\_\_\_\_ )

3. I, \_\_\_\_\_ being first duly sworn, on oath depose and say:

a. That I am the personal representative for the estate of the decedent named above;

b. That the decedent was a resident of \_\_\_\_\_ (City) \_\_\_\_\_ (County)
\_\_\_\_\_ at the time of death; and
(State)

c. That the total gross value of estate properties with situs in North Dakota owned by the decedent at the time of death
were located in the following cities and rural areas:

Table with 4 columns: Location (In City/In Rural), County, and Value (\$). Multiple rows for listing properties.

4. North Dakota Estate Tax..... \$ \_\_\_\_\_

5. Interest ..... \$ \_\_\_\_\_

6. Total Tax Plus Interest ..... \$ \_\_\_\_\_

I, the personal representative of this estate, do hereby swear, under the penalty of perjury, that the information provided in this
affidavit is true and correct to the best of my knowledge.

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

Signature of Personal Representative

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Notary Public for Personal Representative

Approved by State Tax Commissioner this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, at Bismarck, North Dakota.

Tax File No. \_\_\_\_\_

Ryan Rauschenberger
Tax Commissioner

Estate Tax Examiner

## Instructions

One hundred percent of North Dakota estate taxes are distributed to cities and counties. The State Treasurer uses the information from this affidavit, together with a statutory formula, to determine the amount of tax distribution for each city and county involved.

The affidavit must be completed in its entirety, signed, and notarized.

An amended affidavit is necessary whenever there is a change in the gross value of an estate so that adjustments can be made to the tax distribution.

**Line 1:** Enter the decedent's name.

**Line 2:** Enter the county of residence of the personal representative.

**Line 3:** Enter the name of the personal representative.

**Line 3b:** Enter the city, county, and state which was the decedent's residence at the time of death. A decedent's residence at the time of death is the place considered by the decedent as a permanent home and the place to which the decedent intended to return after an absence.

**Line 3c:** Enter the situs and gross value of the decedent's North Dakota property.

The dollar value must be the total "gross" value.

The "gross" value of real property must be listed under the city or county where the property is situated.

The "gross" value of personal property must be listed under the city in which the decedent was a resident at the time of death; or, if the decedent resided in a rural area, it must be listed under the county in which the decedent was a resident at the time of death. The place of the decedent's residence determines the situs of all personal property.

**Line 4:** Enter the total North Dakota estate tax as computed on the estate tax return or as assessed.

**Line 5:** Enter the total interest due as computed on the estate tax return or as assessed.

**Line 6:** Enter the total of line 4 plus line 5.