



Inheritance Tax Beneficiary Classes

Class A	<ul style="list-style-type: none">▪ Parent▪ Grandparent▪ Spouse▪ Child of a decedent (includes legally adopted child)▪ Grandchild, great-grandchild, etc. of a decedent▪ Stepchild of a decedent (does not include a step-grandchild or great-step grandchild)▪ Mutually acknowledged child▪ Civil union partner (after 2/19/2007)▪ Domestic partner (after 7/10/2004)
Class C	<ul style="list-style-type: none">▪ Brother or sister of a decedent▪ Spouse or surviving spouse of a child of a decedent▪ Civil union partner or surviving civil union partner (after 2/19/2007) of a child of a decedent
Class D	<ul style="list-style-type: none">▪ Anyone not included in Classes A, C, or E
Class E	<p>Including, but not limited to:</p> <ul style="list-style-type: none">▪ Qualified charities▪ Religious institutions▪ Educational and medical institutions▪ Non-profit benevolent or scientific institutions▪ The State of New Jersey or any of its political subdivisions <p>See exempt organizations for full definition of Class E.</p>