



**NEW JERSEY ESTATE TAX
GROSS ESTATE WORKSHEET
FOR RESIDENT DECEDENTS DYING
ON OR AFTER JANUARY 1, 2017, BUT BEFORE JANUARY 1, 2018**

Use this worksheet to determine whether an estate meets the filing requirement for 2017 New Jersey Estate Tax. This is not a complete guide. Other items may need to be included. For schedules of all items that should be included, see [Form 706 \(Rev. August 2013\)](#).

- A. **Real Estate** wherever located (full market value as of date of death)..... \$ _____
- B. **Bank Accounts / Brokerage Accounts / Mutual Funds** (held individually or jointly)..... \$ _____
- C. **Stocks and Bonds** (held individually or jointly)..... \$ _____
- D. **Individual Retirement Accounts**..... \$ _____
- E. **Pensions and Annuities** (payable to a beneficiary or the estate)..... \$ _____
- F. **Life Insurance** policies (whether paid to a beneficiary or to the estate)..... \$ _____
- G. **Transfers** (within three (3) years of death or to take effect at death)..... \$ _____
- H. **Other Assets** (vehicles, antique collections, cash, mortgages, notes, etc.)..... \$ _____
- I. **Gross Estate** (Total Lines A thru H)..... \$ _____

*If the amount on Line I is greater than **\$2 million**, you must file the 2017 New Jersey Estate Tax Return [\(IT-ESTATE 2017\)](#).*