

Title

FREQUENTLY ASKED ^ QUESTIONS

November 2014

Q What are the classes or categories for New Jersey Inheritance Tax purposes and do they apply to NJ Estate tax?

A For Inheritance Tax purposes only, New Jersey separates heirs into 4 classes or categories under NJSA 54:34-2. They are as follows:

"Class A"

Spouse/Civil Union Partner

Father

Mother

Child (includes legally adopted and mutually acknowledged child)

Stepchild

Issue of Child or legally adopted Child

"Class C"ⁱ

Brother or sister, half-brother/half-sister

Spouse/civil union partner of child of decedentⁱⁱ

Widow/widower of child of decedentⁱⁱⁱ

"Class D"

Everyone else

"Class E"

State of NJ or any political subdivision thereof, Educational institutions, Churches, Hospitals, Public libraries, Bible and tract societies, Institutions/organizations organized and operated exclusively for religious, charitable, benevolent, scientific, literary or education purposes (must be non-profit)

These classes do not apply to NJ Estate Taxes.

As always, feel free to address any questions to a member of our underwriting staff.

ⁱ Class B was abolished in 1963.

ⁱⁱ i.e. son/daughter-in-law

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