INHERITANCE TAX BENEFICIARY CLASSES	
Class A	- 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	- 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	Anyone not included in Classes A, C, or E
Class E	Including, but not limited to: - 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 See exempt organizations for full definition of Class E.