# Inheritance Tax Beneficiary Classes

<table>
<thead>
<tr>
<th>Class</th>
<th>Description</th>
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</table>
| 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) |
| 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 |
| D     | Anyone not included in Classes A, C, or E |
| 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.