NEW JERSEY ESTATE TAX
GROSS ESTATE WORKSHEET
FOR RESIDENT DECENDENTS DYING
BEFORE JANUARY 1, 2017

Use this worksheet to help determine whether the estate meets the filing requirement for New Jersey Estate Tax. This is only a guide, as there may be other items which are includible. For schedules of all includible items, see the 2001 Form 706.

A. **Real estate** wherever located (full market value as of date of death)..........$____________

B. **Bank accounts / Brokerage accounts** (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 3 years of death or to take effect at death)..........$____________

H. **Other Assets** (vehicles, collections, cash, notes, etc.)..........$____________

I. **Gross Estate** (Total Lines A thru H).......... $____________

J. **Adjusted Taxable Gifts** (Line 4 of 2001 Federal Estate Tax Form 706)..........$____________

K. **Total** (Line I plus Line J)..........$____________

*If the amount on Line K is greater than **$675,000**, you must file a New Jersey Estate Tax Return (IT-ESTATE).*