NON-RESIDENT INHERITANCE TAX FLOWCHART
USE TO DETERMINE WHICH FORM TO FILE FOR NON-RESIDENT DECEDENTS

START HERE!

Was the decedent domiciled in New Jersey?

— YES → See Inheritance & Estate Tax flowchart for New Jersey resident decedents.

— NO ↓

Did the non-resident decedent die owning **only** intangible personal property located in New Jersey such as bank accounts, stock, etc.?

— YES → A New Jersey tax return is not required. *See Question #28 of the FAQ*

— NO ↓

Did the non-resident decedent die owning tangible personal property (i.e., a car, boat, furniture, artwork, etc.) located in New Jersey?

— YES → You must file a Non-Resident Inheritance Tax Return, Form IT-NR.

— NO ↓

Did the non-resident decedent die owning an interest in New Jersey real estate **only**?

— YES → Is the entire estate (both inside and outside of New Jersey) being inherited by Class A or Class E beneficiaries?

— YES → File Form L-9NR with the Division of Taxation.

(from "Did the non-resident decedent die owning an interest in New Jersey real estate only?") — NO ↓ A New Jersey tax return is not required.

(from "Is the entire estate...Class A or Class E beneficiaries?") — NO ↓ You must file a Non-Resident Inheritance Tax Return, Form IT-NR.