

IT-R (02-03)

Transfer Inheritance Tax
PO Box 249
Trenton, NJ 08695-0249

STATE OF NEW JERSEY
Inheritance Tax Return
RESIDENT DECEDENT
(Instructions on reverse side)

(67) For Division Use Only

Decedent's Name Smith John A. Decedent's S.S. No. 123-45-6789
(Last) (First) (Middle)

Date of Death (mm/dd/yy) 10/01/03 County of Residence Essex Testate ☒ Intestate ☐

*Mailing Address
to send all
correspondence*

Name Larry Lawyer, Esq. Daytime Phone (973) 643-0000
Street One Gateway Center
City Newark State NJ Zip Code 07102

1. Real Property	Total carried forward from - Schedule A	1.	1,025,000	
2. Closely Held "Businesses"	Total carried forward from - Schedule B	2.	1,025,000	
3. All Other Personal Property	Total carried forward from - Schedule B(1)	3.	514,383	
4. Transfers	Total carried forward from - Schedule C	4.	215,000	
5. Gross Estate	Total Lines 1 thru 4	5.	2,779,383	00
6. Deductions	Total carried forward from - Schedule D	6.	266,779	
7. Net Estate	Total - Line 5, minus Line 6	7.	2,512,604	00
8. Contingent Amount Included in Line 7 (See explanation on reverse side)		8.	403,444	
9. Balance of Estate (Line 7, minus Line 8)		9.	2,109,160	00

	Class	Number of Beneficiaries	Total		Exempt		Taxable			TAX	
10.	A (Spouse)	1	\$ 695,710	52	\$ 695,710	52	\$ 0		10.	0	
11.	A (Other)	4	\$ 838,074	00	\$ 838,074	00	\$ 0	00	11.	0	
12.	C	2	\$ 473,550	54	\$ 50,000	00	\$ 423,550	54	12.	46,590	56
13.	D	6	\$ 96,824	00	\$ 998	00	\$ 95,826	00	13.	14,373	90

INCE DUE HERE

14.	E	1	\$	5,000		00	\$	5,000		00	\$	0		00	14.	0	
15.	Compromise Tax Due on Line 8 Amount (See explanation on reverse side)	15.	15,000		00										15.	15,000	00
16.	Contingent Tax (See explanation on reverse side)	16.	0												16.	0	
17.	Total Tax Due (Total - Line 10 thru Line 16)	17.	75,964		46										17.	75,964	46
18.	Interest Due (If applicable) (See explanation on reverse side)	18.	0												18.	0	
19.	Total Amount Due (Line 17, Plus Line 18)	19.	75,964		46										19.	75,964	46
20.	Payment on Account (If applicable)	20.	0												20.	0	
21.	If Line 20 (Payments) is LESS THAN Line 19, Enter BALANCE DUE - PAY THIS AMOUNT →	21.	75,964		46										21.	75,964	46
22.	If Line 20 (Payments) is MORE THAN Line 19, Enter REFUND AMOUNT	22.	0		00										22.	0	00

23. Are any questions in Schedule "C" answered yes? 23. Yes ☒ No ☐
24. Have or will you file or are you required to file a Federal Estate Tax Return? 24. Yes ☒ No ☐
25. Has or will any disclaimer been filed? If so, attach copy 25. Yes ☐ No ☒
26. If the decedent died after December 31, 2001, did the decedent's taxable estate plus adjusted taxable gifts for Federal estate tax purposes under the provision of the Internal Revenue Code in effect on December 31, 2001 exceed \$675,000? 26. Yes ☒ No ☐

If yes, by how much \$ _____.

Indicate which letters were issued and where issued:

Letters of Administration ☐ Letters Testamentary ☒ State of NJ County of Essex

SUBMIT A FULL COPY OF THE DECEDENT'S WILL, CODICILS, TRUSTS, AND A COPY OF THE LAST FULL YEAR'S FEDERAL INCOME TAX RETURN.

Affiant says, under penalty of perjury, "I declare that I have examined this return and all accompanying schedules and to the best of my knowledge and belief, it is true, correct and complete." I hereby authorize the party(s) set forth above to act as the estate's representative, to receive confidential information, and to make presentations on behalf of the estate.

Subscribed and sworn before me
this _____ day of _____, _____.



Official Title (Notarized)

Address: Jane Smith
250 South St., Maplewood, NJ 07040
(Executor - Administrator - Heir-at-law)

THIS FORM MAY BE REPRODUCED

RIDER A

Estate of John A. Smith

Social Security #123-45-6789

Item 15, page 1 – Inheritance Tax Return (form IT-R)

We propose a compromise tax of \$15,000 based on the following facts, assumptions and calculations:

1. The contingent amount respecting the 1/3 of the residuary estate held in trust for Jane Smith's lifetime is \$98,921.00. The trustees may distribute the corpus to Jane Smith, a Class "A" beneficiary. Upon her death, the remainder is to be distributed to the decedent's children or their issue, per stirpes and if none, to the decedent's heirs at law and next of kin. The decedent is survived by two children, ages 41 and 41. Since it is a remote contingency that Jane Smith will die and not be survived by Class "A" beneficiaries of the decedent, we propose a compromise tax on the contingent portion of this trust in the amount of \$0.

2. The contingent portion of the residuary trust to be held for the lifetime of Sally Jones is \$304,523.00. If the corpus is distributed to Bob Smith and Carol Smith upon the death of Sally Jones at the end of her life expectancy, the tax would be \$21,416.00 ($\$304,523 \times 15\%$ tax rate for Class "D" beneficiaries $\times .468839$ present value based on Sally Jones' life expectancy). If the corpus is distributed to Sally Jones, assuming equal distributions during her life expectancy, the contingent tax would be \$22,278.00 ($\$304,523 \times 11\%$ for a Class "C" beneficiary $\times .665057$ present value for $\frac{1}{2}$ of her remaining life expectancy). If the corpus were to be distributed to the decedent's descendants, there would be no tax. Accordingly, we propose that the New Jersey Inheritance Tax Section accept a compromise tax of \$15,000.00 of the contingent portion of this trust.

Value per attached appraisal.

2. Premises consisting of a brick apartment house and lot, commonly known as 1000 Fifth Street, Newark, Essex County and identified as Block #108, Lot #756 on the tax map of the City of Newark, conveyed to decedent and Jim Smith, his brother, by Will of Henry Smith, their uncle, filed in the office of the Surrogate of Essex County, August 15, 1961 in Book Y-3 of Wills, p. 716. Said premises at the date of decedent's death were held in the name of the decedent and Jim Smith, his brother, as joint tenants with right of survivorship. Decedent and Jim Smith acquired this property from their uncle, by Will referred to above.
Value per attached appraisal.

45,000.00

250,000.00

125,000.00

Total from continuation page.....
Insert this total on page 1, line 1.....

250,000.
1,025,000.

(If additional space is required, attach riders of the same size)

SCHEDULE "A" REAL PROPERTY**RESIDENT DECEDENT**

(See Instructions)

Smith

John

A.

Decedent's Name

123-45-6789

Decedent's Social Security Number

Description of New Jersey Real Estate	Full Assessed Value for Year of Death	Full Market Value at Date of Death	Value of Decedent's Equity and (How Determined)	This Column for Division Use
1. Street and Number Municipality: Lot: Block: County: Title/Owner of Record: Mortgage Balance: \$				
1. Premises consisting of a frame house and lot, commonly known as 100 Main St., Deal, Monmouth County, and Identified as Block #150 on the tax map of the Township of Deal, conveyed to decedent by deed dated 6/15/50, and recorded in the office of the Clerk of Monmouth County in Book S-2 of Deeds, p. 75.	630,000.00	650,000.00	650,000.00	

123-45-6789

SCHEDULE A - - Real Property

<u>Item no.</u>	<u>Description</u>	<u>Full Assessed Value for Year of Death</u>	<u>Full Market Value at Date of Death</u>	<u>Value of Decedent's Equity</u>	<u>This Col. for Div. Use</u>
3	<p>3. An undivided one-third interest in undeveloped land situated in Lacey Township, Ocean County, consisting of 30,000 acres, identified as Block 62, Lots 5-75 and Block 75, Lots 1-200 on the tax map of Lacey Township, Ocean County. Conveyed to decedent, Robert Jones and Henry First, as equal tenants in common, by Deed dated 2/1/89 and recorded in the office of the Clerk of Ocean County in Book M-17 of Deeds, p. 78.</p> <p>Said premises at the date of decedent's death were encumbered with a mortgage, the balance of which was in the amount of \$2,250,000, with interest at 10% payable monthly, and the maturity date of which is 1/12/09.</p>	1,125,000.00	3,000,000.00	250,000.00	

Said mortgage is dated 2/1/89 and recorded in the office of the Clerk of Ocean County, in Book 0-178 of Mortgages, p. 369. The purchase price of said premises was \$3,000,000 of which \$500,000 was paid in cash and the original balance of \$2,500,000 was represented by a mortgage. Each of the three vendees paid his aliquot portion of the purchase price, and assumed his share of the mortgage liability.

Value per attached appraisal.

TOTAL. (Carry forward to main schedule).....

250,000.00

SCHEDULE "B" CLOSELY HELD "BUSINESSES"
RESIDENT DECEDENT
(See Instructions)

Smith John A.

Decedent's Name

123-45-6789

Decedent's Social Security Number

Name and Federal Identification Number of Any Sole
Proprietorship, Partnership, Joint Venture and/or Closely Held
Corporation in Which the Decedent Held Any Interest

Market Value
at Date of Death

This Column for
Division Use

1. A one-half interest in A.B.C.
Partnership, a general partnership
engaged in vending machine business.
EIN: 22-1234567. The value of
decedent's interest at the date of
death was:
Verified financial statements as of
date of death and 5 prior fiscal years
are attached hereto, together with
affidavit of surviving partners as to
terms of oral partnership agreement
and basis for determining clear market
value.

25,000.00

2. A one-third interest, represented by 333 1/3 shares of common stock of XYZ Corp., a New Jersey corporation, no p.v. EIN: 22-2345678. The value of decedent's interest at date of death was:	1,000,000.00
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Verified financial statements as of date of death and 5 prior fiscal years, copy of buy-sell agreement and other documents and data set forth in N.J.A.C. 18:26-8.15 are attached hereto.	
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Insert this total on page 1, line 2	1,025,000.00
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(If additional space is required, attach riders of the same size)

SCHEDULE "B (1)" ALL OTHER PERSONAL PROPERTY
RESIDENT DECEDENT
(See Instructions)

Smith John A.

Decedent's Name

123-45-6789

Decedent's Social Security Number

All Other Personal Property Owned Individually or Jointly;
Indicate the Manner of Registration

Market Value
at Date of Death

This Column for
Division Use

1. 1,000 shares, ABC, Inc. (Del.) -
common, p.v. \$1, mean value, date of
death, \$50 (N.Y.S.E.)

50,000.00

2. 500 shares, National Mutual Fund,
bid at \$60

30,000.00

3. 100 shares, GHI, Corporation, (N.J.)
common, no p.v., value at date of
death \$10 (O.T.C.) (See letter of
broker attached)

1,000.00

4. 10/\$5,000 State of New Jersey
General Obligation Bonds, Series A.

45,000.00

Due Date - February 1, 2010

Rate of Interest - 6%

Interest payable February 1 and
August 1

Bid at \$90

Accrued interest to date of death

500.00

5. Savings account #007, Bank of
Zurich, Switzerland

50,000.00

6. Checking account #1501-0062 in the
General Commerce Bank, Newark, NJ

5,000.00

7. Savings account #203 in Second
Savings and Loan Association, East
Orange, NJ

5,000.00

Accrued interest to date of death

25.00

Total from continuation pages.....
Insert this total on page 1, line 3.....

327,858.00

514,383.00

(If additional space is required, attach riders of the same size)

Estate of: John A. Smith

123-45-6789

SCHEDULE B(1) - - All Other Personal Property

Item no.	Description	Market Value at Date of Death	This Column for Division Use
8	Bond and Mortgage given by Robert Green to decedent on July 15, 1988, covering premises known as 1 Main Street, Newark, Essex County and recorded in the office of the Essex County Register in Book Y-762 of Mortgages, p. 8. Mortgage due June 15, 2008. Balance due as of date of death. *Rate of Interest - 10% Interest accrued to date of death.	44,813.00 187.00	
9	Demand Promissory Note made by Thomas Gray to decedent. (Balance due as of date of death)	790.00	

Dated - February 1, 1997

Rate of Interest - 8%

	Interest accrued to date of death.	10.00
10	Proceeds of Countrywide Insurance Co. Policy #1234, payable to estate.	100,000.00
11	Automobile - 2001 Buick Regal - in the names of decedent and Jane Smith, his wife, as joint tenants with right of survivorship. Appraisal attached.	10,000.00
12	1,000 shares, JKL Incorporated (Del.) common, p.v. \$1, in names of decedent and Jane Smith, his wife, with right of survivorship. Mean value, date of death \$50. (N.Y.S.E.)	50,000.00
	Dividend declared but unpaid.	500.00
13	1,000 shares of MNO, Inc., preferred, p.v. \$100 in names of decedent and Jane Smith his wife, with right of survivorship. Mean value, date of death, \$45. (N.Y.S.E.)	45,000.00
	TOTAL. Carry forward to main schedule.....	251,300.00

Estate of: John A. Smith

123-45-6789

SCHEDULE B(1) - - All Other Personal Property

Item no.	Description	Market Value at Date of <u>Death</u>	This Column for Division Use
14	5/\$5,000 PQR Corporation (Del.) Bonds, in the names of decedent and Jane Smith, his wife, with right of survivorship. Due Date - March 1, 2008 Rate of Interest - 10% Interest payable - March 1 and September 1 Mean value, date of death - Par (N.Y.S.E.)	25,000.00	
	Interest accrued to date of death	208.00	

15	Certificate of Deposit #761430 of First Savings and Loan Association, Jersey City, New Jersey, in the names of decedent and his brother, Jim, as joint tenants with the right of survivorship. Inasmuch as the entire consideration was furnished by Jim Smith, this property is not includible in decedent's estate. (See affidavit attached)	0.00
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16	Coin collection (See attached appraisal)	2,500.00
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17	Jewelry - consisting of:	15,850.00
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1 diamond watch	\$10,000.00
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1 gold watch	5,000.00
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2 sets of cuff links	350.00
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Clothing	500.00
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(See attached appraisal)

TOTAL (Carry forward to main schedule).....	43,558.00
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Estate of: John A. Smith

123-45-6789

SCHEDULE B(1) - - All Other Personal Property

Item no.	Description	Market Value at Date of Death	This Column for Division Use
18	Miscellaneous personal effects and heirlooms (See attached appraisal)	2,000.00	
19	Automobile - 2000 Lexus LS 400 (See attached appraisal)	30,000.00	
20	Refund - State of New Jersey - 2002 income taxes	1,000.00	
*If valued at less than face amount, an appraisal should be attached.			
TOTAL. (Carry forward to main schedule).....		33,000.00	

**SCHEDULE "C" TRANSFERS
RESIDENT DECEDENT**

Smith John A .
Decedent's Name

123-45-6789
Decedent's Social Security Number

(ALL QUESTIONS MUST BE ANSWERED)

1. Did decedent, within three years of death, transfer property, valued at \$500.00 or more, without receiving full financial consideration therefor? ☒ Yes ☐ No
2. Did decedent, at any time, transfer property, reserving (in whole or in part) the use, possession, income, or enjoyment of such property? ☒ Yes ☐ No
3. Did decedent, at any time, transfer property on terms requiring payment of income to decedent from a source other than such property? ☐ Yes ☒ No
4. Did decedent, at any time, transfer property, the beneficial enjoyment of which was subject to change because of a reserved power to alter, amend, or revoke, or which could revert to decedent under terms of transfer or by operation of law? ☒ Yes ☐ No

If answer to any of the above questions is "Yes", set forth a description of property transferred, the fair market value at date of death, dates of transfers, and to whom transferred. Submit copy of trust deed or agreement, if any. (If transfers are claimed to be untaxable, also submit detailed statement of facts on which such claim is based, proof as to decedent's physical condition and copy of death certificate.)

5. Was decedent a participant in any pension plan that provided for payment of an annuity or lump sum on or after death to another? ☒ Yes ☐ No
6. Did decedent purchase or in any manner participate in any contract or plan providing for payment of an annuity or lump sum on or after death to another, *except life insurance contracts* payable to a designated beneficiary? ☒ Yes ☐ No

(Matured endowment policies, claim settlement certificates, supplementary contracts, annuity contracts and refunds thereunder and interest income certificates even though issued by an insurance company are not considered life insurance contracts.)

7. Was a single premium life insurance policy issued on decedent's life in conjunction with an annuity contract? ☐ Yes ☒ No

If answer to questions 5, 6 or 7 is "Yes" attach photostatic copies of all such contracts, plans, and policies.

8. Were any accumulated dividends due on any contract of insurance? (If yes, list below) ☐ Yes ☒ No

Date of Transfer; Description of Property, Both Real and Personal: Actual Consideration if Any; Names and Relationship to Decedent of Donees, Assignees, Transferees, etc.	Market Value at Date of Death	This Column for Division Use
<p>1. On January 2, 2003 decedent irrevocably transferred \$50,000 in cash to the State Trust Company, Trenton New Jersey in trust to pay income currently to Alice Smith, his daughter, until marriage, and corpus to her upon such event. This transfer was not made in contemplation of death for the reasons set forth in attached affidavit. A copy of the trust is attached hereto.</p> <p>2. On January 2, 2003 decedent irrevocably transferred \$50,000 in cash to the State Trust Company, Trenton, New Jersey in trust to pay income</p>	<p>Untaxable</p>	
<p>Total from continuation page.....</p> <p>Insert this total on page 1, line 4.....</p>		

215,000.00
215,000.00

(If additional space is required, attach riders of the same size)

Estate of: John A. Smith

123-45-6789

SCHEDULE C - - Transfers

Item no.	Description	Market Value at Date of <u>Death</u>	This Column for Division Use
2	currently to Ted Smith, his son, until age 30 or marriage, and thereupon corpus to him, and upon death before 30 or marriage, to Ted Smith's heirs. This transfer was not made in contemplation of death for the reasons set forth in attached affidavit. A copy of the trust agreement is attached hereto.		
	Items 1 and 2 are included herein for informational purposes only.		
3	On January 2, 2003 decedent transferred 1,000 shares of STU Corp. to the State Trust Company, Trenton, New Jersey in revocable trust to pay the	75,000.00	

income of said trust to himself for life, the remainder to Alice and Ted, his children equally. A copy of the trust agreement is attached hereto.

4	On September 1, 2003 decedent transferred cash to Fred and Mary Smith, his parents, to enable them to buy a home in Florida.	55,000.00
5	Proceeds of City Insurance Co., annuity refundable portion payable to Jane Smith, wife.	40,000.00
6	Proceeds of ABC partnership "Keogh Plan" payable to Sally Jones, sister, (Supporting letter attached).	45,000.00

TOTAL. Carry forward to main schedule..... 215,000.00

SCHEDULE "D" DEDUCTIONS CLAIMED
RESIDENT DECEDENT
(See Instructions)

Smith John A.
Decedent's Name

123-45-6789
Decedent's Social Security Number

Debt or Claim of	Nature of Same	Amount	This Column for Division Use
Name: <u>See Schedule attached</u>	Estimated Expenses for: <input checked="" type="checkbox"/> Funeral..... <input checked="" type="checkbox"/> Administration.....	5,588.00 3,212.00	
Name: <u>See Schedule attached</u>	Counsel Fees: <input type="checkbox"/> Agreed Upon <input checked="" type="checkbox"/> Estimated	50,000.00	
Names: <u>See Schedule attached</u>	Executor's or Administrator's Commissions (Must not be claimed unless reported for Income Tax purposes.)		
SS# _____		59,174.00	
SS# _____			

Other Deductions (list individually)

See Schedule attached

142,805.00

Insert this total on page 1, line 6

266,779.00

(If additional space is required, attach riders of the same size)

Estate of: John A. Smith

123-45-6789

SCHEDULE D - - Deductions Claimed

Item no.	Debt or Claim of	Nature of Same	Amount	This Col. for Div. Use
	Estimated Funeral Expenses:			
1	Fisher's Funeral Parlor - Funeral		4,012.50	
2	George Green - Marker		350.00	
3	Eternal Cemetery - Perpetual care		1,000.00	
4	Leaf Bros. - Flowers		75.50	
5	Rev. William Smith - Minister		150.00	

Estimated Administration Expenses:			
1	Allan Appraiser - Appraisals of realty and personalty		3,000.00
2	Surrogate, Essex County - Probate expenses		112.00
3	Miscellaneous fees		100.00
Counsel Fees:			
1	Larry Lawyer, Esq.	Estimated	50,000.00
Executor's or Administrator's Commissions:			
1	David Brown SSN: 234-56-7890		59,174.00
TOTAL(Carry forward to main schedule).....			
			117,974.00

Estate of: John A. Smith

123-45-6789

SCHEDULE D - - Deductions Claimed

Item no.	Debt or Claim of	Nature of Same	Amount	This Col. for <u>Div. Use</u>
	Other Deductions			
1	Dr. Frank First - Professional services rendered prior to decedent's death, not covered by insurance and related to his last illness.		1,500.00	
2	Metropolitan Hospital - Services rendered prior to decedent's death not covered by insurance and related to last illness.		500.00	

3	General Commercial Bank - Interest accrued on mortgage identified on Schedule "A", item 3, decedent's share from September 2 to date of death.	9,375.00
4	Toyota Motor Credit Corp. - Principal amount due on 2000 Lexus (See Sch. "B(1)" item 19).	10,000.00
	Interest to date of death	80.00
5	Township of Deal, NJ - Real estate taxes accrued and unpaid on property on Schedule "A", item 1, decedent's share.	2,000.00
6	City of Newark, NJ - Real estate taxes accrued and unpaid on property indentified on Schedule "A", item 2, decedent's share.	1,000.00
	TOTAL (Carry forward to main schedule).....	24,455.00

Estate of: John A. Smith

123-45-6789

SCHEDULE D - Deductions Claimed

Item no.	Debt or Claim of	Nature of Same	Amount	This Col. for Div. Use
7	National Community Bank, Newark, NJ - Promissory note of \$10,000 made by J. Black on Feb. 6, 1998, payable on demand, and endorsed by decedent. Decedent was contingently liable thereon at the date of his death. The Estate has reason to believe that it will have to pay said note in the near future.		10,000.00	
8	Prudential Securities - Debit balance in margin brokerage account, collateralized by stock		24,850.00	

identified in Schedule "B(1)",
item 1.

Accrued interest to date of death 150.00

9 PNC Bank, Newark, NJ, Demand 29,800.00
loan (no collateral pledged)

Accrued interest to date of death 200.00

10 Thomas Johnson - Claim in 50,000.00
excess of insurance coverage
resulting from injuries allegedly
sustained in an automobile
accident. Johnson v. Smith,
Superior Court of New Jersey,
(Docket No. 876543). Johnson
has demanded \$150,000

11 Diner's Club - Amount due on 850.00
account no. L123-7853

12 Internal Revenue Service - Income 2,500.00
Tax due for 2003

TOTAL (carry forward to main
schedule)..... 118,350.00

SCHEDULE "E" BENEFICIARIES
RESIDENT DECEDENT
ATTACH COPY OF WILL AND CODICILS HERE

Smith John A.

Decedent's Name

123-45-6789

Decedent's Social Security Number

In case of Intestacy, the parentage of all collateral heirs (such as nieces, nephews, cousins, etc.) must be set forth. The relationship of step-parent, step-child, step-brother or step-sister must also be stated.

BENEFICIARIES AND ADDRESSES (State full names and addresses of all who have an interest, vested, contingent or otherwise, in estate)	Relationship	Class	Survived Decedent State Yes or No	Age At Death of Decedent	Interest of Beneficiary In Estate
Jane Smith	Wife	A	Yes	45	Article SECOND,
					paragraph (a) personal
					wearing apparel and
					jewelry \$15,850;
					Article THIRD, Life
					Estate in trust of
					one-third of residuary
					estate, trustees may
					make discretionary
					distributions; Non-
					Testamentary Transfers:
					JKL stock (\$50,500)
					MNO stock (\$45,000)

SCHEDULE "E" BENEFICIARIES
RESIDENT DECEDENT
ATTACH COPY OF WILL AND CODICILS HERE

Smith John A.

Decedent's Name

123-45-6789

Decedent's Social Security Number

In case of Intestacy, the parentage of all collateral heirs (such as nieces, nephews, cousins, etc.) must be set forth. The relationship of step-parent, step-child, step-brother or step-sister must also be stated.

BENEFICIARIES AND ADDRESSES (State full names and addresses of all who have an interest, vested, contingent or otherwise, in estate)	Relationship	Class	Survived Decedent State Yes or No	Age At Death of Decedent	Interest of Beneficiary In Estate
Alice Smith	Daughter	A	Yes	41	Article SECOND, paragraph
100 West 22nd Street					(b) - \$50,000 bequest;
New York, NY 10011					Article THIRD, contingent
					interest in trust; Article
					FOURTH, one-half interest
					in one-third (1/3) of
					residuary estate; One-
					half (1/2) interest in
					corpus of Inter-vivos
					Revocable Trust, valued
					at \$37,500 (Schedule
					"C" item 3).

Ted Smith					Article SECOND, paragraph
100 Main Street					(c) - \$50,000 bequest;
West Orange, NJ 07052	Son	A	Yes	42	Article FOURTH one-half
					interest in one-third
					(1/3) of residuary
					estate; One-half (1/2)
					interest in corpus of
					Inter-Vivos Revocable
					Trust, valued at \$37,500
					(Schedule "C" item 3).

Deponent further says the following schedule contains the names of all beneficiaries who died before or after decedent's death:

NAME	DATE OF DEATH	DOMICILE AT DEATH

Under authority of Federal law, the Division of Taxation of the Department of the Treasury of the State of New Jersey and the Internal Revenue Service have entered into a Federal/State Agreement for the mutual exchange of tax information for purpose of tax administration.

SCHEDULE "E" BENEFICIARIES
RESIDENT DECEDENT
ATTACH COPY OF WILL AND CODICILS HERE

Smith John A.

Decedent's Name

123-45-6789

Decedent's Social Security Number

In case of Intestacy, the parentage of all collateral heirs (such as nieces, nephews, cousins, etc.) must be set forth. The relationship of step-parent, step-child, step-brother or step-sister must also be stated.

BENEFICIARIES AND ADDRESSES (State full names and addresses of all who have an interest, vested, contingent or otherwise, in estate)	Relationship	Class	Survived Decedent State Yes or No	Age At Death of Decedent	Interest of Beneficiary In Estate
<u>Jim Smith</u>	<u>Brother</u>	<u>C</u>	<u>Yes</u>	<u>49</u>	<u>Interest in realty known</u>
<u>140 May Street</u>					<u>as 1000 Fifth Street,</u>
<u>Union, NJ 07083</u>					<u>Newark, N.J., held with</u>
					<u>decedent as joint tenants</u>
					<u>with rights of survivor-</u>
					<u>ship valued at \$125,000</u>
					<u>(Schedule "A" item 2).</u>
<u>Sally Jones</u>					
<u>200 Broad Street</u>	<u>Sister</u>	<u>C</u>	<u>Yes</u>	<u>73</u>	<u>ABC Keogh Plan - \$45,000</u>
<u>Hillside, NJ 07205</u>					<u>Article FIFTH, life</u>
					<u>estate interest in one-</u>
					<u>third (1/3) of residuary</u>

					estate, trustees may make
					discretionary
					distributions.
Bob Smith					Article FIFTH -
1260 Ocean Avenue	Nephew	D	Yes	43	contingent remainder
Miami, Florida 33139					interest in one-third
					(1/3) of residuary estate.
Carol Smith					Article FIFTH -
747 Boeing Avenue					contingent remainder
Jumbo, PA	Niece	D	Yes	47	interest in one-third
					(1/3) of residuary estate.

Deponent further says the following schedule contains the names of all beneficiaries who died before or after decedent's death:

NAME	DATE OF DEATH	DOMICILE AT DEATH

Under authority of Federal law, the Division of Taxation of the Department of the Treasury of the State of New Jersey and the Internal Revenue Service have entered into a Federal/State Agreement for the mutual exchange of tax information for purpose of tax administration.

**SCHEDULE "E" BENEFICIARIES
RESIDENT DECEDENT
ATTACH COPY OF WILL AND CODICILS HERE**

Smith John A.

Decedent's Name

123-45-6789

Decedent's Social Security Number

In case of Intestacy, the parentage of all collateral heirs (such as nieces, nephews, cousins, etc.) must be set forth. The relationship of step-parent, step-child, step-brother or step-sister must also be stated.

BENEFICIARIES AND ADDRESSES (State full names and addresses of all who have an interest, vested, contingent or otherwise, in estate)	Relationship	Class	Survived Decedent State Yes or No	Age At Death of Decedent	Interest of Beneficiary In Estate
Martha Jones	Unrelated	D	Yes	55	Article SECOND, paragraph
250 South Street					(e) of Will - \$5,000.00
Maplewood, NJ 07040					
Sam White					Article SECOND, paragraph
100 Main Street					(f) of Will - \$499.00
Maplewood, NJ 07040	Unrelated	D	Yes	47	
David Black					
250 Green Street	Unrelated	D	Yes	52	Article SECOND, paragraph
Westfield, NJ 07090					(g) of Will - \$499.00
Fred Smith	Father	A	Yes	95	\$27,500 cash gift on

Mary Smith					9/1/03; \$27,500 cash
1 Palm Way					gift on 9/1/03
Boca Raton, FL 33432	Mother	A	Yes	92	
United Way					Article SECOND, paragraph
100 Park Avenue	Charity				(h)of Will - \$5,000.00
West Orange, NJ 07052					

Deponent further says the following schedule contains the names of all beneficiaries who died before or after decedent's death:

NAME	DATE OF DEATH	DOMICILE AT DEATH

Under authority of Federal law, the Division of Taxation of the Department of the Treasury of the State of New Jersey and the Internal Revenue Service have entered into a Federal/State Agreement for the mutual exchange of tax information for purpose of tax administration.

ATTACH COPY OF WILL AND CODICILS HERE

A.

Decedent's Social Security Number

In case of intestacy, the parentage of all collateral heirs (such as nieces, nephews, cousins, etc.) must be set forth. The relationship of step-parent, step-child, step-brother or step-sister must also be stated.

[illegible]

