

**Table 21: State Death & Gift Taxes as of January 1, 2009**

State	Type of Tax
Connecticut (1)	Estate
Delaware	Estate
Illinois	Estate
Indiana	Estate/Inheritance
Iowa	Inheritance
Kansas	Estate
Kentucky	Inheritance
Maine	Estate
Maryland	Estate/Inheritance
Massachusetts	Estate
Minnesota	Estate
Nebraska	Inheritance
New Jersey	Estate/Inheritance
<i>New York</i>	Estate
North Carolina	Estate
Ohio	Estate
Oklahoma	Estate
Oregon	Estate
Pennsylvania	Inheritance
Rhode Island	Estate
Tennessee (1)	Estate
Vermont	Estate
Washington	Estate

(1) States with added gift tax.

NOTE: States with estate taxes in 2009 decoupled from the 2001 federal legislation which reduced the maximum federal credit for state death tax. These states enacted pick-up taxes tied to pre-2002 Federal law or enacted new standalone death taxes.

Source: NYS Department of Taxation and Finance, Office of Tax Policy Analysis.